

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

AUTO INDUSTRIES SUPPLIER EMPLOYEE
STOCK OWNERSHIP PLAN (ESOP)

Plaintiff

Case No. 03-74357
HONORABLE AVERN COHN

vs.

SNAPP SYSTEMS, Inc. a
Delaware corporation,

Defendant/Third Party Plaintiff,

vs.

FORD MOTOR COMPANY, a Delaware corporation,
SUSAN E. KOBET, individually,
DIANE SENDEK MARCHESE, individually,
CARMEN ZIRLES, individually,
JEFFREY D. COLLINS, individually,

Third Party Defendants.

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EXPERT REPORT PREPARED BY THOMAS A. FRAZEE



September 10, 2007

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RE: EXPERT DAMAGES STUDY: SNAPP v Ford Motor Company, et al

Dear Mr. Miller:

This supplemental report is intended to comply with Rule 26 of the Federal Rules of Civil Procedure and constitutes my expert opinion on damages, but is not intended to embody all of SNAPP's proofs of damages at trial. My curriculum vitae is attached as ***Exhibit A***; it provides additional information on my education, training, experience and previous testimony. My time on this engagement is billed at an hourly rate of \$295.

Documents

Certain documents were received prior to my deposition in September 2005 and are listed below as they are cited frequently in this report.

- The 1995 Frame Work Agreement Between Ford and SNAPP ("Framework Agreement")
- The 1996 First Amendment to Frame Work Agreement ("the Amendment")
- The Agreement Between Ford and SNAPP dated 10/1/99 ("the Transition Agreement")

In addition to those documents received prior to my deposition, I have received and reviewed additional documents, summarized in ***Exhibit P***. These documents support my opinions on damages. Additional supporting documentation (basic source data) for elements of these documents are in SNAPP's possession, have been produced to Ford, and have been listed by SNAPP in response to the Court's requests.¹

Developments

Several developments have occurred in this case that are relevant for background purposes.

¹ For example, Exhibit 2 to SNAPP's Responses In Opposition To Ford's Two Motions To Strike, dated July 10, 2007.

- 1) The Court has dismissed all but one of the Counts pleaded by SNAPP in this case.
- 2) The litigation and presentation of the liability and damages aspects of the case are no longer to be handled on a bifurcated basis.
- 3) Ford has taken the position that it did not contemporaneously maintain, and consequently does not have, documents relevant to the determination of which contractual elements its payments to SNAPP related to.
- 4) Despite Ford's inability to designate the portions of its individual (or aggregate) payments that were related to each of the contractual elements now in dispute, SNAPP is required to present its damages to the jury for each individual element of its case on a "net" basis. This seems to require taking into consideration for each Damage Component: A) the amount due from Ford, less B) the amount paid by Ford (even though Ford cannot determine the amount of (B) that relates to the individual elements of the parties' contracts).

SNAPP's Components of Damages

The opinions presented correspond with the damages arising from the breach of contract claim that remains in this case. The report is organized in a manner that generally coincides with SNAPP's Fourth Amended Proposed Verdict Form filed with the Court. The amount of damages for each Component reflects the net amount due to SNAPP. For each Component, some relevant background information is provided, as well as a description of the methodology for calculation and the reason(s) for inclusion as an element of SNAPP's damages.

The Components of damages are as follows, and are summarized in ***Exhibit B***:

- 1) A minimum cumulative profit of 1.75% of SNAPP's True Revenue.²
- 2) SNAPP's 50% share of the Savings.³
- 3) Ford's late payment of amounts due to SNAPP under the payment terms agreed upon by the parties.
- 4) Ford's failure to negotiate the renewal of the Amendment in good faith.
- 5) Ford's late payment of amounts due under the Master Equipment Lease Agreement ("MELA") and the resulting damages associated with the

² Where True Revenue is defined as 1) the actual amount of Ford's transactions processed through SNAPP, plus 2) those transactions which SNAPP was to have handled (and/or for which SNAPP provided certain services) but which were instead transacted directly between Ford and a supplier.

³ A term defined in Paragraph 4.3 of the Framework Agreement.

termination of the Lease Program Agreement (“LPA”).

- 6) The payments due to SNAPP under the Transition Agreement.
 - A. Failure to pay certain Accounts Receivable
 - B. Reimbursement of SNAPP’s operating costs
 - C. Mark-up on certain Type II Transactions
 - D. Calculation of the 2% profit
 - E. 2% profit on Type III and Type IV Transactions

Ford’s Position

For differing reasons described below, Ford disputes its obligation to pay the full amounts due SNAPP for:

- 1) The \$10 million Midwest Business Systems settlement payment;
- 2) PCS consulting fees;
- 3) PCS interest expense after 1994;
- 4) Certain disputed SNAPP accounts receivable;
- 5) SNAPP’s operating costs during the term of the Transition Agreement;
- 6) The 2% amount associated with orders placed during the term of the Transition Agreement;
- 7) The 2% amount due under the Transition Agreement for Type III and Type IV Transactions; and
- 8) The mark-up on certain Type II Transactions under the Transition Agreement.

Ford has not stated its position on damages related to the MELA or the LPA, but in any event has not paid any amounts related to the disputed amounts.

Financial and Project Summaries

During the course of the business relationship based on Ford’s needs and requests, SNAPP prepared various financial and accounting reports for Ford. The Project Summaries⁴ did not reflect all of SNAPP’s activities, but reflected only Ford-related business activity. In addition, Ford-approved outside auditors were retained to audit Ford-SNAPP transactions, including the mark-up (over SNAPP’s cost) charged to Ford. Ford’s internal audit department also examined the SNAPP-Ford financial relationship and SNAPP’s internal processes. SNAPP also retained auditors to audit its financial statements. These auditors’ reports were provided to Ford, and SNAPP’s audited financial statements were also shared with Ford. Ford generally had significant access to SNAPP’s financial records during the parties’ relationship.

⁴ Mr. Conway’s initial report describes the Project Summaries as “this financial information was used for monitoring the operating income related to SNAPP’s operations under the Amendment”.

Attached as ***Exhibit C*** is a cumulative summary of SNAPP's financial receipts and disbursements on behalf of Ford. It is based primarily on the Project Summaries, with several adjustments:

- 1) The financial results of the IMPACT program are included.
- 2) Adjustments were made for equipment acquired by SNAPP for Ford under leasing arrangements with the Suppliers.⁵ The amount of the adjustment is equal to the value of the equipment procured. Revenues associated with the leased equipment covered under the PC Renewal program were included in the Project Summaries shared with Ford. The amount of the revenue and the associated cost of goods sold indicated on those summaries is equal to the value of the (leased) equipment and the amount of SNAPP's purchase price (that would be charged by a Supplier like Dell if purchased rather than leased) for that equipment. Other similarly leased equipment was not included on the Project Summaries, but is included in ***Exhibit C***.
- 3) Consulting fees and a portion of the interest expense charged by PCS were not included on the Project Summaries, but is included on ***Exhibit C***.

Allocation of Ford's Payments

Allocation of Ford's Payments - Proper Elements of the Contracts

During their relationship, Ford made payments to SNAPP; Ford has stated that during the relationship it did not allocate its payments to SNAPP to any of the elements of its contractual obligations under the parties' agreements. The elements are:

- 1) Reimbursement of SNAPP's operating expenses related to the Ford business relationship;
- 2) Reimbursement of the amounts SNAPP expended with Suppliers to acquire goods and services for Ford;
- 3) An amount equivalent to 1.75% of SNAPP's cumulative revenue without consideration of Savings (where revenue is measured as the value of the goods/services procured for Ford); and
- 4) SNAPP's 50% share of Savings.

Allocation of Ford's Payments – Limitations on Contemporaneous Designation

Due to the nature of the contractual mechanism, contemporaneous designation of each of the four elements was not possible or practical on a transaction-by-transaction basis. For example:

⁵ Suppliers are those entities that entered into transactions with SNAPP.

- Certain SNAPP operating expenses (*element #1*) were not allocable on a real-time basis to any specific transaction, and were instead expended, aggregated, and reported on a monthly, quarterly, or annual basis (e.g., through the Project Summary reports). The reimbursable amount could only be determined in arrears, rather than on a contemporaneous basis.
- Ford's purchase price for a given item was frequently determined prematurely by Ford; well before Savings information was compiled and provided to Ford, and before Ford responded (if at all) to the SNAPP-provided Savings information with its own data relating to the Base Price⁶. While this was crucial to the determination of the Savings amount, because delivery and payment frequently pre-dated any agreement on a Savings amount, Ford's purchase price for that item could not have reflected the full amount of actual Savings at the time of the transaction.
- Furthermore, SNAPP could not unilaterally invoice Ford for the claimed Savings it was producing, as such an invoice would likely have been summarily rejected from the Ford payment systems (which require vendor invoices to correspond with an approved Ford purchase order). Similarly, any effort by SNAPP to include its 50% share of additional claimed Savings (to which Ford had not fully agreed) within the price charged for any item, would have also likely resulted in summary rejection of SNAPP's request for payment.

Therefore the more accurate determination of the portion of each Ford payment that should be allocated to each of the four contract elements was best done on a periodic basis, and/or at the end of the parties' relationship, when the relevant cumulative expenses, Savings, and revenues were known.

Allocation of Ford's Payments - Methodology

Because the determination of damages for both the Savings Sharing and the 1.75% Profit Components are calculated using the same general formula (i.e., the amount owed by Ford less the amount paid by Ford), Ford's inability to segregate its payments between these two Components makes it difficult to calculate damages for either one on an individual basis. A reasonable solution to this problem is to 1) calculate separately the amounts owed by Ford under each of the Damage Components; 2) aggregate the individual amounts; 3) subtract from the aggregated amounts under step #2 the amount which Ford actually paid (which in aggregate is not in dispute, but which cannot apparently be segregated between the two Damage Components) to determine; 4) the total amount of damages under these two Components.

⁶ Per the Framework Agreement, "Base Price ("Base Price") shall be defined as the estimated cost for an item or service as provided by the Ford requisitioner or shall be the first official quote from a supplier where the estimated cost is not provided by Ford."

However, if this approach is not acceptable for presenting damages to the trier of fact, a mechanism for segregating Ford's payments between these two Damage Components is necessary. Therefore, I have allocated Ford's total actual payments between these two Components, using a proportion based on the relative revenues that should have been generated from each Component. Using this methodology does not change the aggregate amount of damages for the presented Components, but addresses the need to present to the trier of fact net damages for individual Components. ***Exhibit D*** presents this analysis.

True Revenue Properly Included in 1.75% Profit and Cost Savings Calculations

Background

During discovery, Ford produced schedules indicating the amount of its purchases under various IT commodity codes (the codes are used to describe and account for purchases of similar products or services). These codes are identical to those indicated in 1) a June 1996 Ford email⁷ regarding SNAPP's responsibilities; and 2) an internal Ford email⁸ related to the transition of purchasing functions away from SNAPP. (The commodities covered by the codes indicated in these two emails collectively defined as "Listed Commodities").

These Ford schedules indicate that between 1996 and 1999, Ford purchases of Listed Commodities from Suppliers other than SNAPP totaled approximately \$629 million (in North America). Additionally, Ford entered into leasing arrangements directly with Suppliers. As noted above, SNAPP's damages flow from Ford's purchases of Listed Commodities (and certain MRO commodities) directly from Suppliers (which was inconsistent with the terms of the Amendment); these purchases are collectively referred to as Leaked Revenue.

Calculation for Listed Commodities

Based thereon, Leaked Revenue for the Listed Commodities is calculated to include:

- 1) **Actual Ford purchases of Listed Commodities from other Suppliers in North America:** Supported by the documents described above (**\$436 million**).
- 2) **Estimated Ford purchases of Listed Commodities in Europe:** Ford has not produced documents indicating its European purchases of Listed Commodities through Suppliers other than SNAPP; these purchases were therefore estimated based on multiplying A) the ratio of Leaked Revenue to actual IT commodity purchases for North America, by B) the actual European activity from the Ford-SNAPP relationship. (**\$91 million**).

⁷ Schmitt to Buckley, June 26, 1996. See ***Exhibit R***.

⁸ Kobet, December 20, 1999. See ***Exhibit S***.

- 3) **Estimated value of the leased Listed Commodities obtained by Ford in North America and Europe:** The estimated value is based on A) multiplying SNAPP's actual leased North American and European volume by B) the ratio of non-lease Leaked Revenue to reported SNAPP-Ford purchase volume. (**\$127 million**).

Leaked Revenue from MRO Purchases

SNAPP also claims damages arising from Leaked Revenue related to Ford's MRO purchases. SNAPP claims that Ford promised that SNAPP would procure various MRO commodities, earning a fee as a result. These commodities are frequently procured in low volume orders, have a relatively small purchase price, but can be very expensive to manage and procure for a company like Ford. While SNAPP processed MRO activity totaling more than \$250 million under the IMPACT program, it was not provided with the full opportunity to acquire the MRO commodities that SNAPP believed Ford has promised.

Estimated Revenue associated with Ford's MRO purchases between 1995 and September 1999 is approximately \$11.5 billion. The estimate is based on Ford-produced documents.

Conclusion

The calculations of Leaked Revenue for the IT Listed Commodities and Leaked Revenue for the MRO purchases are presented in ***Exhibit F***.

The damages associated with the Leaked Revenue are included in ***Exhibit E*** (as they relate to the 1.75% damage Component) and ***Exhibit G*** (as they relate to the Savings damage Component).

Component 1: 1.75% Profit

Damage Formula and Contractual Basis

SNAPP's damage under this Component is the cumulative difference between A) the amount Ford should have paid under this mechanism and B) the amount actually paid by Ford. The calculations are presented in ***Exhibit E***. These damages flow from the mechanism described in the second and third paragraphs of Section 4.1 of the Amendment.

Supporting Documents

The main documents that support the calculation include:

- 1) SNAPP's audited financial statements
- 2) The Project Summaries and additional detail from SNAPP's Purchase Orders related to leased equipment

- 3) The Amendment
- 4) Leaked Revenue documents, which includes documents produced by Ford related to IT commodity purchases from other Suppliers and purchase volumes associated with non-IT MRO commodities.

Background

Consistent with the contractual language requiring the parties to manage SNAPP's standard mark-up to achieve an ongoing 1.75% net profit target before tax and cost savings, SNAPP and Ford met at least on a quarterly basis to review SNAPP's financial performance and exchanged documents that showed the "Gap"; including the Project Summaries. The existence of the Gap (the difference between SNAPP's actual financial performance and the results described by the contractual provision described in Paragraph 4.1 of the Amendment) was a topic that appeared regularly in the parties' communication, and was a frequent item on the quarterly SNAPP-Ford meeting agendas.

SNAPP Position on this Damage Component

- 1) SNAPP believes that Paragraph 4.1 of the Amendment provides a mechanism, which if operated correctly, should have resulted in a cumulative minimum profit before taxes and cost savings of 1.75% of SNAPP's True Revenue.⁹ SNAPP believes that Ford failed to allow sufficient mark-ups during the course of their relationship or to make a payment at the end of the relationship, which resulted in a cumulative difference (i.e., "the Gap") between the contractual minimum profit of 1.75% of revenue and SNAPP's actual profit from the Ford business before taxes and cost savings. The practical effect of the 1.75% mechanism was that Ford was to reimburse all of SNAPP's Ford-related costs, and pay an additional amount that would result in the cumulative 1.75% profit before taxes and cost savings.
- 2) SNAPP also believes that Ford failed to adhere to Paragraph 1.1 of the Amendment that kept Ford from de-sourcing (purchasing directly from other suppliers) any of the existing commodities that SNAPP was purchasing. Additionally, SNAPP believes that it was wrongfully excluded from performing various other purchasing functions related to Ford's MRO purchases, which would otherwise have generated revenue and profit for SNAPP. Ford's conduct relating to these issues resulted in a loss of: **A)** revenue for SNAPP (the Leaked Revenue); **B)** the resulting 1.75% profit from the Leaked Revenue; and **C)** the opportunity to generate and share in Savings on those purchases.

Overall Ford Position on this Damage Component

⁹ The Amendment does not define "revenue" or require it to be measured on any particular basis or set of principles.

- 1) The 1.75% profit before taxes was simply a target, not a guaranteed profit level.
- 2) Certain costs that SNAPP incurred should be excluded from any calculation related to SNAPP's actual profitability, and from any analysis of whether SNAPP earned the cumulative minimum 1.75% profit margin before taxes and cost savings.
- 3) SNAPP failed to meet a contractual responsibility (described under Paragraph 5.2 of the Amendment) to reduce its operating costs. (This reduction is referred to as "Productivity Savings".)

Specific Ford Position on this Damage Component

Ford has argued that it should have no financial responsibility under the Amendment¹⁰ for eliminating the portion of the cumulative Gap that arose from certain costs incurred by SNAPP. These arguments have been made in various venues and contexts, but the disputed cost items are best summarized as:

- 1) All costs in excess of the Productivity-based cost improvement target (described in Section 5.2 of the Amendment, and opined on in Mr. Conway's first report, pages 4 and 5).
- 2) The \$10 million settlement payment for the Midwest Business Systems lawsuit.
- 3) Any consulting fees paid to PCS (Mr. Conway's July 24, 2006 report, pages 5 and 6).
- 4) Interest paid to PCS after 1994 (Mr. Conway's July 24, 2006 report, page 7).
- 5) SNAPP's Donation to the Empowerment Foundation, a charitable foundation formed by Mr. Thacker.¹¹

Additionally, Mr. Conway believes Ford should have no responsibility for asset impairment charges taken by SNAPP that relate to the Transition Agreement (this item will be addressed in the section of the report covering the Transition Agreement.) Ford has also raised other defenses.

¹⁰ Additionally, Ford claims to have no responsibility to reimburse SNAPP for certain costs incurred under the Transition Agreement that relate to wind-down costs for SNAPP.

¹¹ It should be noted that SNAPP makes no claim for this contribution, and did not include it in its damage calculations.

Calculation

The overall calculation of damages for this Component is presented in ***Exhibit E***. The first sub-component is the profit of 1.75% of the actual and Leaked Revenue volumes (**\$229 million**). The second sub-component is the unreimbursed SNAPP payments to Suppliers and unreimbursed operating expenses incurred during the parties' relationship. The unreimbursed amount (**\$616 million**) is calculated by subtracting from SNAPP's actual payments the allocated Ford payment amount determined in ***Exhibit D***.

Component 2: Savings Sharing

Basis for Claim

SNAPP's damages under this Component flow from alleged breaches of various contractual provisions, including requirements that Ford: 1) make best efforts to obtain savings; 2) follow the contractual terms defining Savings; 3) review SNAPP-submitted claims and provide approval of valid claims; and 4) allow SNAPP to purchase the contractual commodity volumes. These damages are summarized in ***Exhibit G***.

Background

Paragraph 4.3 of the Framework Agreement described the mechanism for calculating Savings under the contract (i.e., Base Price less SNAPP's Cost), obtaining Ford's approval of the Base Price, and actually sharing in the Savings created by the efforts of either of the parties, as indicated below:

4.3 *Savings Due to Price Negotiations. As an incentive to SNAPP for obtaining a better price on an item for Ford, SNAPP shall retain one-half of the Savings as operating profit and shall return the remainder of said Savings to Ford in the form of additional services and/or reductions in the mark-up charged by SNAPP on current or future purchases as specified by Ford.*

Base price ("Base Price") shall be defined as the estimated cost for an item or service as provided by the Ford requisitioner or shall be the first official quote from a supplier where the estimated cost is not provided by Ford. SNAPP's Cost may be lower than the Base Price (e.g. SNAPP receives better pricing through becoming a dealer or distributor for the item, etc.). Savings ("Savings") shall be defined as the difference between the Base Price and SNAPP's cost. From time to time Ford Purchasing shall cause SNAPP to become involved in negotiations in which a Base Price has not been established. In such cases, the Ford Buyer shall establish a Target Price ("Target Price") which is the price that the Ford Buyer considers to be the price that Ford would have paid without the value-added services of SNAPP or the Ford Buyer. For purposes of Cost Savings calculations, the Target Price shall become the Base Price. Unless otherwise agreed upon, repetitive cost savings will not extend

beyond one year. At the end of the year, it will be SNAPP's responsibility to bring products with repetitive cost savings to the Ford SNAPP Project Coordinator and the SNAPP Liaison for review. The Ford SNAPP Project Coordinator and the SNAPP Ford Liaison shall review the pricing for such items and shall consider such factors as the added value being provided by SNAPP, SNAPP's future cost to provide said item, Ford's supply base considerations, etc. to negotiate a fixed price for an item or service, at which time that item or service shall be placed on the Fixed Price List at the negotiated price. If the first official quote from the OEM supplier is less than the estimated cost then the OEM supplier's price will become the Base Price.....

Section 4.1 of the Amendment further provides:

Both parties agree to use best efforts and to work together to target total cost saving of 5% on Revenue.

Supporting Documents

The primary documents supporting this Component of damages are listed in ***Exhibit Q***.

SNAPP regularly submitted to Ford reports with various back-up documents that detailed the Savings known to SNAPP. These reports included only the commodities that SNAPP actually procured; Savings associated with the Leaked Revenue were not included on the reports, nor were Savings for which SNAPP had insufficient information (e.g., situations where Ford had not disclosed the true Base Price, where Ford had precluded SNAPP from negotiating the full amount of Savings, or where Ford's own efforts to obtain Savings were not fully disclosed to SNAPP).

Calculation

SNAPP's claims for Savings Sharing relate to:

- 1) **Reported IT commodities and actual IMPACT activity:** As indicated in ***Exhibit H***, SNAPP's analysis indicates that it generated Savings equal to approximately 41.5% of SNAPP's Cost. While this percentage varied by Supplier, the Savings were generated from a combination of specific Supplier negotiations, investments made by SNAPP, and the reduction in Ford's administrative costs due to SNAPP's processing of purchase orders, order fulfillment, and managing suppliers (***\$1.416 billion***).
- 2) **IT commodities included as Leaked Revenue:** The calculated Savings for this element are based on the Leaked Revenue calculated in ***Exhibit G*** and a savings percentage equal to the 38.4% (indicated in an email from Ford executive Rich Honecker to Jacques Nasser, Ford's CEO at the time). (***\$251 million***).

- 3) **MRO purchases - Leaked Revenue:** Based on projections prepared by Ford regarding its MRO purchases, SNAPP believes that it would have generated Savings of approximately 19% on MRO commodity purchases of \$11.2 billion (calculated in *Exhibit F*). The 19% is based on SNAPP's industry knowledge of comparable programs (**\$2.13 billion**).
- 4) **Un-quantified Savings:** In addition to the quantified amounts described above, SNAPP believes that Ford did not share certain information with SNAPP that would increase these damages. For example, if Ford negotiated with the Supplier prior to bringing SNAPP into the transaction, the initial price concessions obtained from the Supplier may not have been disclosed to SNAPP, and therefore not considered in the Base Price analysis conducted by SNAPP. **Inclusion of this Ford-controlled data in the damages calculation is preferred, but not possible at this date.**

In order to calculate damages (i.e., the net amount due to SNAPP) for this Component in a manner that will result in a net damage number for a jury to consider, the amount of the Savings Sharing actually paid by Ford needs to be determined. As indicated on *Exhibit D*, the allocated payment for Savings Sharing was calculated to be \$573 million. Therefore, as shown in *Exhibit G*, SNAPP's damages for Actual activity are **\$135 million** (\$708 million due less \$573 million paid).

Savings Sharing damages associated with the Leaked Revenue total **\$1.19 billion**.

Total damages for the Savings Sharing component are **\$1.33 billion**.

Component 3: Ford's Late Payments

These damages flow directly from Ford's late payment on various transactions and reflect SNAPP's loss of the use of the monies (and the ability to generate interest income) not paid promptly by Ford per the parties' contractual agreement.

The data supporting the individual transaction amounts and relevant dates are from SNAPP's invoice and cash receipts records, which were maintained on a contemporaneous basis during the parties' relationship. The Prime Rate was obtained from *The Wall Street Journal*. The payment term information was obtained from Ford's blanket Purchase Orders to SNAPP and the parties' agreements.

Calculation

Attached as *Exhibit I* are SNAPP's damages associated with Ford's late payment since 1992. These damages reflect 1) the Ford payment terms (e.g., due within 5 days of Ford's receipt or on the 30th day of the month ending after the delivery date) in place at the time of the delivery of the items; 2) the payment due date and the actual date on which payment was received; 3) the Prime Rate of interest charged as of the delivery date; and 4) the payment amounts from the parties' records. Without adjustment to

present value, the damages total **\$8.4 million**. These damages will ultimately be calculated to a present value as of the scheduled date of trial, using appropriate pre-Complaint and pre-judgment interest rates.

Component 4: Failure to Negotiate the Renewal of the Amendment in Good Faith

Background and Contractual Basis

SNAPP's damages under this Component arise from the profits it would have made under a post-September 1999 Ford-SNAPP Amendment renewal. Section 1.6 of the Amendment indicates "the parties shall commence good faith negotiations for the renewal of this Agreement at least one year prior to the scheduled expiration date." This provision required those negotiations to begin no later than September 1998. SNAPP believes that the "good faith" element was lacking from negotiations that occurred in the latter stages of the Amendment term. Ultimately, Ford notified SNAPP of its intention not to renew the Amendment on the day prior to its expiration. The Transition Agreement took nearly 6 weeks to negotiate and execute.

In May 1999, Ford made an offer for the renewal of the contract. The essential financial terms of the offer would provide SNAPP with a 1% mark-up; no portion of the cost savings was offered to SNAPP. The financial terms of this offer were significantly inferior to those of the Amendment in both magnitude and because they eliminated SNAPP's financial upside.

Based on the costs SNAPP had historically incurred and disclosed to Ford, both Ford and SNAPP were (or should have been) aware that a 1% fee would be insufficient to cover the cost of providing the services that SNAPP had performed (and would be expected to perform during the life of the new contract). The payment of only a 1% fee would have resulted in ongoing significant losses for SNAPP on Ford business.

Financial Elements of Contract

In my opinion, the key financial elements (and relevant considerations) of a SNAPP-Ford contract would have addressed:

- 1) **Duration of the contract:** Some relevant considerations include the length of the parties' prior relationship, the duration of the most recent contract, the investment horizon of the parties (i.e., the amount of time over which the benefits of the relationship would become evident), the amount of fixed cost that would need to be recovered via charges over time, the language of the Amendment, and the risk assumed by parties (e.g., the assumption of risk associated with multi-year contractual purchase obligations). Based thereon, I believe it is reasonable to assume a three year duration for a new contract.
- 2) **Expected profit to SNAPP and cost to Ford:** The Framework Agreement and the Amendment contained provisions that allowed SNAPP to receive

mark-ups on the purchases it made on Ford's behalf. These mark-up percentages varied based on the geographic location of the buyer, Ford's budgets, and the nature of the order processed, but existed to allow SNAPP to cover the costs it was incurring to assist Ford. The "basic" mark-ups allowed under the Amendment were generally higher than they were under the Framework Agreement. The Amendment clearly indicated that the profit target was at least 1.75% of revenue, a number that was generally consistent with the numbers relevant during the term of the Framework Agreement (and its predecessor agreements).

Ultimately, an agreement negotiated in good faith on an arm's-length basis between two for-profit companies would not reasonably be designed to result in one company losing money by executing their duties. Accordingly, it is most likely that any new contract would have provided a mark-up sufficient to allow SNAPP to make a profit, especially given the degree to which Ford's actions and requests directly determined SNAPP's cost structure. For these reasons, I believe it is reasonable to assume that a targeted SNAPP profit margin of 1.75% of revenue (before taxes and consideration of cost savings) would have been an element of a new contract.

- 3) **Share of Savings to be divided by the parties:** Since the beginning of the SNAPP-Ford relationship, the division of Savings was a part of the parties' agreements, and provided both parties with financial benefits and incentives for desirable behavior (i.e., the creation of value for Ford and SNAPP). Furthermore, it was a tool and concept that Ford used frequently with its suppliers to align their interests. I believe it is reasonable to assume that a similar Savings provision would have been included in any new contract.

Damage Calculation

I calculated profits under the Prospective Contract:

- 1) To occur over a three year term;
- 2) Revenue was calculated based on SNAPP's 1999 actual purchases from Suppliers, and assuming no growth in that volume during the three year term; plus MRO purchases of \$3.3 billion annually; plus I-RaMMP program purchases of \$2.27 billion annually.
- 3) Using a 1.75% guaranteed profit before taxes and savings sharings.
- 4) Using a savings percentage of 19% on SNAPP's expected purchases of MRO commodities, with savings to be divided evenly between SNAPP and Ford.

- 5) Using the savings percentage indicated in ***Exhibit H*** for the IT Commodity purchases, with savings dollars to be divided evenly between SNAPP and Ford.

Under these assumptions, SNAPP's damages from lost savings sharing over the contract term are **\$1.39 billion** (as shown in ***Exhibit O***).

The lost profits from the **1.75% element** over the contract term are **\$303 million**.

Total damages for this Component are **\$1.693 billion**.

Component 5: Master Equipment Lease Agreement

Background and Contractual Basis - MELA

Damages under the Master Equipment Lease Agreement relate to Ford's late payment of monies due under the specific late payment provisions of the leases it signed with SNAPP and SNAPP's losses associated with the resulting termination of the LPA.

The provisions of the MELA relevant to damages are Section 3(a) and 3(c), which require Ford's payments on each lease to be made within the first 6 days of each month, and which require Ford to pay interest at the Prime Rate on late payments. SNAPP's damages flow from Ford's failure to pay SNAPP the interest due.

Documents - MELA

The sources of the data used for these calculations are SNAPP's invoice and cash receipt registers and its lease schedules.

Calculation - MELA

As indicated in ***Exhibit J***, damages were calculated using a 360 day year, the Citibank N.A. Prime Rate as taken from *The Wall Street Journal*, and the actual due dates and payment dates for each of the pre-termination lease payments owed by Ford for the (approximately) 2,200 leases. Without adjustment to present value, this results in a damage conclusion of **\$879,400**. These damages will ultimately be calculated to a present value as of the scheduled date of trial, using appropriate pre-Complaint and pre-judgment interest rates. This total does not include damages associated with additional leases that would have begun and been subject to the MELA in 2000, had Ford not terminated the MELA.

Background – LPA

In July 1998 SNAPP and Dell Financial Services entered into an agreement (required by Section 19(A) of the MELA) whereby SNAPP was to be paid a Lease Procurement Fee (essentially an amount equal to the Ford-SNAPP mark-up) for each new lease, and was to receive some additional benefit associated with the "float" (interest on unremitted monies) associated with 1) receiving payments from Ford on the 5th or 6th day of each

month; and 2) receiving interest income from Dell on those monies through the month end.¹²

Ford terminated the MELA in January 2000 causing the LPA to also terminate, precluding SNAPP from receiving the negotiated benefits arising from the LPA for the leases that were in place as of the LPA termination date. As a result, SNAPP has damages between the date of termination and the final month on which a lease payment was due to SNAPP from Ford. These damages flow directly from the termination of the MELA and LPA, and SNAPP being deprived of the financial benefits arising from the negotiated LPA, including the ability to earn interest income on the monies held by Dell for a portion of each month.

Documents - LPA

The source of the data used for these calculations are the equipment lease schedules prepared at the inception of each lease (which detailed the future payments due under each lease).

Calculation - LPA

As indicated in ***Exhibit K***, these damages were calculated using the actual post-termination interest rates (AA bond rates less 0.65%), the lease due dates, and the amount of the payments due. Without adjustment to present value, damages total \$254,796. These damages will ultimately be calculated to a present value as of the scheduled date of trial, using appropriate pre-Complaint and pre-judgment interest rates. This total does not include damages associated with additional leases that would have begun and been subject to the LPA in 2000, had Ford not terminated the agreement.

Component 6: Transition Agreement Compensation

Background and Contractual Basis

Under the Transition Agreement, SNAPP was to receive compensation for providing certain services during and after the term of the Agreement. SNAPP's damages in this Component flow from Ford's failure to pay the compensation specifically described below, and are summarized in ***Exhibit L***.

Documents

The most relevant documents are:

- 1) The Transition Agreement;
- 2) SNAPP's December 31, 1999, March 28, 2000, and June 30, 2000 statements with supporting documentation;

¹² Subsequent amendments to this Agreement did not change the terms relevant to the damage calculations.

- 3) Ford's responses in May, July, and September 2000;
- 4) Lists attached as *Exhibits M and N*; and
- 5) SNAPP's accounting records reflecting accumulated operating costs.

Disagreement on the correct formula

The parties dispute the interpretation of the fee calculation formula, which was contained in Section 1.7(b) of the Transition Agreement.

Ford's position is that the formula is: $\text{Fee} = A+B+(C * 2\%)-D + E;$
SNAPP's position is that the formula is: $\text{Fee} = A+B+((C-D) * 2\%) + E$

Where:

- Element "A" is unpaid Type I and Type II Transactions¹³
- Element "B" is SNAPP's operating costs
- Element "C" is the sum of "orders placed during the term of this agreement", defined to include the "PN price" of each of the following: Type I and Type II Transactions, and Type III and Type IV Transactions for which "the funded order is issued by Ford within 90 days following the expiration of this agreement..."
- Element "D" is the mark-up charged by SNAPP to Ford on the Transactions included in Element C.
- Element "E" is 2% of the Type III and Type IV Transactions.¹⁴

Outstanding Invoices due from Ford (affecting Element A)

As detailed in *Exhibit N*, SNAPP has outstanding unpaid invoices to Ford related to Type I and Type II Transactions of more than \$6.5 million; SNAPP has reduced this amount by an allowance of approximately \$1 million. Its net damages associated with these invoices (which are Type I and Type II Transactions) are **\$5.5 million**.

Disagreement on the failure to pay SNAPP the mark-up on certain Type II Transactions (affecting Element A)

Ford cancelled underlying Purchase Orders for Type II Transactions totaling approximately \$68 million, and Ford allowed an additional \$35 million in SNAPP Purchase Orders related to other Type II Transactions to lapse (and instead set up new Purchase Orders directly with the Suppliers that SNAPP had already contracted with). This effectively was a cancellation of SNAPP's Purchase Orders.

Ford claims that the cancellation of these Purchase Orders negates its contractual obligation to pay the mark-up to SNAPP for these Type II Transactions. SNAPP

¹³ The criteria used to describe the four types of Transactions are contained in the Transition Agreement.

¹⁴ This 2% fee is also included in *Element D*. Mathematically, its inclusion in *Element D* reduces the net amount owed by Ford.

contends that regardless of whether any underlying Purchase Orders were cancelled, these Transactions are contractually categorized as of December 31, 1999, and pursuant to the Transition Agreement, Ford remains obligated to pay the full amount of the mark-up.¹⁵ Damages of **\$4.3 million**¹⁶ flow from the loss of the mark-up on these Transactions. The calculation is shown in ***Exhibit M***, which also reflects a detailed list of the cancelled and lapsed Purchase Orders.

Disagreement on the amount of SNAPP's reimbursable operating costs (affecting Element B)

Ford disputes its obligation to reimburse SNAPP for its claimed operating costs because it disagrees with the amount. Other than indicating that the amounts during the term were higher than in previous quarters, Ford has provided limited additional reasons for its dispute. Mr. Conway's report indicates that he believes termination and asset impairment charges included in SNAPP's costs are irrelevant because 1) SNAPP ceased operations and 2) SNAPP sold some of its assets to Direct Sourcing.¹⁷

Mr. Conway's criticisms have no connection to the contractual language of the Transition Agreement, and in my opinion are irrelevant. SNAPP provided services after 1999 that related to the revenue it recorded in 1999 associated with the Transition Agreement. Additionally, SNAPP incurred costs associated with terminating its business relationship with Ford, in part because of the limited amount of time between the execution of the Transition Agreement and its expiration. Additionally, regardless of whether SNAPP continued any portion of its business (or sold a portion of it to Direct Sourcing) certain fixed costs cannot be eliminated (e.g., long-term leases). Finally, employee termination costs, necessary as a result of the cessation of the Ford business were incurred. All of the costs associated with these issues are operating costs, and the Transition Agreement states that SNAPP's operating costs will be reimbursed.

The damages are the amount of SNAPP's operating costs of approximately **\$9.0 million**.¹⁸

Elements C, D, and E

It is my understanding that the amount of Element C is in dispute as it relates to most of the Type III Transactions, and approximately \$20 million associated with a single Type IV Transaction.¹⁹ SNAPP believes that Ford solicited quotes for most of the Type III Transactions from the same vendors that SNAPP had already negotiated with, so as to avoid paying SNAPP the 2% fee.

¹⁵ These cancellations do not affect the calculations for *Element C*.

¹⁶ This lost mark-up is also included in *Element D*, which mathematically reduces the amount due from Ford under the Transition Agreement.

¹⁷ Page 7 of Mr. Conway's June 24, 2006 report.

¹⁸ Bates SNAPP 18194

¹⁹ Approximately \$42 million in Type IV Transactions are apparently undisputed by Ford.

Ford has not produced sufficient records to confirm or dispute SNAPP's belief. Along with the invoices sent in 2000, SNAPP provided a detailed list of the transactions supporting its calculation of: 1) the Type III and Type IV Transaction PN amounts (which are included within Element C) and 2) the 2% fee associated with those PN amounts (which are included in Element D and are the result of the calculation in Element E).

Using SNAPP's interpretation of the Transition Agreement fee formula, SNAPP's damages associated with Elements C and D are **\$6.7 million**, There are additional damages of **\$3.2 million** for Element E. These amounts are listed on *Exhibit L*.

Limitations and Disclosures

In performing my analysis, I used and relied on the accuracy and completeness of various financial and other information produced by the parties or obtained from other private and public sources. However, I have not been engaged to compile, review, or examine such information in accordance with attestation-related standards established by the American Institute of Certified Public Accountants.

No one that worked on this engagement has any financial interest in the parties to this matter or the outcome of the analysis. Further, my fees are neither based nor contingent on the results of the analysis. My conclusions are applicable for the stated date and purpose only, and may not be appropriate for any other date or purpose. This report is solely for use in the cited dispute, for the purpose stated herein, and is not to be referred to or distributed, in whole or in part, without prior written consent.

Sincerely,



Thomas A. Frazee
Principal

Exhibit A

Thomas A. Frazee, ABV, CFA
Principal

Professional Background and Experience

Mr. Frazee is a Principal in the Forensic, Litigation, and Valuation Services Group of UHY Advisors. He has significant experience in providing valuation and financial consulting services and expert testimony to parties involved in litigation, including participation in the discovery, financial analysis, research, reporting, and testimony phases of the case. He has testified in trial and/or deposition on numerous occasions for matters involving lost profits, intellectual property, valuation issues, wage loss claims, and other types of economic damages.

Mr. Frazee has authored expert reports on these types of claims, as well as matters involving the tracing of funds/assets, real estate disputes (including condemnation matters), tax issues, and post-merger/acquisition disputes. These services are provided in the context of commercial disputes, bankruptcy claims, family law matters, estate planning, shareholder oppression actions, and employment-related claims.

He has published several articles on financial issues relevant in a litigious context, and presents regularly on related topics.

Mr. Frazee has significant experience working with healthcare clients and automobile dealers, and is the Chairperson for the Auto Dealers Task Force of the Michigan Association of Certified Public Accountants.

Academic Profile

Mr. Frazee graduated magna cum laude from Oakland University with majors in Accounting and Finance.

Professional Memberships

Mr. Frazee holds the Chartered Financial Analyst designation, is a member of the American Institute of Certified Public Accountants (AICPA), and is licensed as a CPA by Illinois. He holds the ABV (Accredited in Business Valuation) designation, which is administered and granted by the AICPA, and currently serves on the Economic Damages Task Force of the AICPA's Fraud and Litigation Services Committee.

Trial and Deposition Testimony

<u>Date</u>	<u>Case</u>	<u>Venue</u>
2007	Jim Kramer Co., Inc. v. Quigley Industries, Inc., et al	Oakland County (MI) Circuit Court
2007	Lytle Medical Technologies, Inc. v. Scott D. Sample, et al	Oakland County (MI) Circuit Court
2007	Brant, Jay v. Houlihan, Elaine	Oakland County (MI) Arbitration
2006	Dongah Tire and Rubber v. Nucleon LLC and Angstrom USA LLC	U.S. District Court, Eastern District of Michigan, Southern Division
2006	Sanyo Machine America Corp. v. General Motors Corporation	Oakland County (MI) Circuit Court
2006	Fifth Third Bank v. John Richards Homes Signature Series, L.L.C., et al	Oakland County (MI) Circuit Court
2005	Arthur W. Dickinson v. City of Warren, et al	Macomb County (MI) Circuit Court
2005	Venice Renaissance, LLC and New Market Acquisitions, Ltd. v. Powerhouse Licensing, LLC, et al	U.S. District Court, Eastern District of Michigan, Southern Division
2005	Auto Industries Supplier Employee Stock Ownership Plan (Auto Industries) v. Snapp Systems, Inc. v. Ford Motor Company, et al	U.S. District Court, Eastern District of Michigan, Southern Division
2005	Gallant v. Gallant	Wayne County (MI) Circuit Court
2005	Donna Loftis, Personal Representative of the Estate of Lawrence M. Loftis, deceased v. Garrow-Loftis, Inc.	Genesee County (MI) Probate Court
2005	Palladium Associates, Ltd., et al, Charles & Rita Gelman v. Internet Applications & Solutions, Inc.	Washtenaw County (MI) Circuit Court
2004	Paola M. Luptak v. Joseph P. & Joan Alam	U.S. District Court, Eastern District of Michigan, Southern Division
2004	Safety Controls, Highwood Special Products v. Tesch GmbH	Oakland County (MI) Arbitration
2004	Summit National v. Daimler Chrysler Services North America	U.S. District Court, Eastern District of Michigan, Southern Division
2004	Estate of Althoff	Oakland County (MI) Arbitration
2004	Frederick W. Leonard v. James C. Jones, Christopher W. Jones & Rapid Die & Engineering, Inc.	Kent County (MI) Circuit Court
2004	Aegis Diagnostics, Inc., et al. v. Siemens , et al.	Wayne County (MI) Circuit Court
2003	Rick P. Brode v. Beverly Brode	Oakland County (MI) Circuit Court
2003	EMI Networks, Inc. v. Media Networks, Inc.	U.S. District Court, Southern District of Ohio
2003	Duane E. Foster v. Haimei Xue Foster	Washtenaw County (MI) Arbitration
2003	Henninger & RKW v. Holnam	U.S. District Court, Eastern District of Michigan, Southern Division
2003	Atlas Copco v. Interstate Equipment	Oakland County (MI) Circuit Court
2002	John Richards Homes Building Company, L.L.C., Debtors v. Kevin Adell	U.S. Bankruptcy Court, Eastern District of Michigan, Southern Division
2002	Russ v. City of Troy	Oakland County (MI) Circuit Court
2002	Careersite v. Laub, Peets	Washtenaw County (MI) Circuit Court

**Trial and Deposition Testimony
(continued)**

<u>Date</u>	<u>Case</u>	<u>Venue</u>
2002	Stokan v. Huron County	Huron County (MI) Circuit Court
2002	Estate of Bowles v. Wright	Genesee County (MI) Probate Court
2002	Lane v. Addison Community Physicians Services Association	Oakland County (MI) Circuit Court
2001	Battle Creek Hospitality v. Lone Star Steakhouse of Michigan	Calhoun County (MI) Circuit Court
2001	Bartlett v. Bartlett	Oakland County (MI) Circuit Court
2001	Smock v. Karts International	Oakland County (MI) Circuit Court
2001	American Foods v. Snacker's Marketing	Oakland County (MI) Circuit Court
2000	Virtual Reality v. Miner's Den	Oakland County (MI) Circuit Court
2000	Gulati v. Comprehensive Cardiology	Oakland County (MI) Circuit Court
1999	Burkland v. Thomas O'Connell	Oakland County (MI) Circuit Court

*Bold case information signifies represented client

Updated June 2007

Presentations

<u>Date</u>	<u>Topic</u>	<u>Organization</u>
October 2004	Establishing and Maintaining the Value of a Construction/Contracting Business	Construction Industry Conference - MACPA
June 2004	What Lawyers Need to Know About Financial Statements	Institute of Continuing Legal Education (Michigan)
November 2003	Business Valuation Issues in Condemnation	International Right of Way Association
October 2003	How to Value a Construction Company	Construction Industry Conference – MACPA
June 2003	Utilizing Financial Statements in Litigation	Cleveland Bar Association
June 2001	Overview of Economic Damages, Dates of Measure, and Present Value Issues	Litigation and Business Valuation Conference - MACPA
May 1999	Research on the Internet	Litigation and Business Valuation Conference – MACPA
March 1999	Tax Traps for Litigators	Macomb County Bar Association

Publications

<u>Date</u>	<u>Publication</u>	<u>Title</u>
February 2003	Michigan Lawyers Weekly	“Family Law, Financial Experts & The Yellow Brick Road”
October 2002	Michigan Defense Quarterly	“Double-Dipping Is Not Just a Problem With Ice Cream: Evaluating Duplicative Claims for Economic Damages”
Spring 2001	Litigation Section of the State Bar of Michigan’s “The Litigation Newsletter”	“Primer for the Attorney to Understand Financial Statements in the Context of Commercial Litigation”
Summer 1999	Litigation Section of the State Bar of Michigan’s “The Litigation Newsletter”	“Understanding Incremental Costs and How They Affect the Measurement of Lost Profits”

Exhibit B

UHY Advisors MI, Inc.
SNAPP v. Ford Motor Company
Summary of SNAPP Damages

Exhibit B

Line	Description	Fn	Net Amount Due SNAPP
<u>Breach of Contract - Framework Agreement & Amendment</u>			
1	1.75% Profit Agreement	1	\$844,938,008
2	Savings - SNAPP's 50% Share	2	1,325,924,956
3	Interest on Late Payments from Ford	3	8,379,755
4	Failure to Negotiate Renewal in Good Faith	4	<u>1,692,951,670</u>
5	Subtotal		3,872,194,388
<u>MELA and LPA</u>			
6	Late Charges on Payments Under Master Equipment Lease Agreement	5	879,408
7	Lost Interest Income from Lease Program Agreement	6	<u>254,796</u>
8	Subtotal		1,134,204
<u>Transition Agreement</u>			
9	Unpaid Accounts Receivable	7	5,500,000
10	Lost Mark-Up on Certain Type II Transactions	7	4,318,537
11	Operating Costs	7	8,973,661
12	Loss of 2% Profit	7	6,684,191
13	2% Profit on Type III and Type IV Transactions	7	<u>3,238,041</u>
14	Subtotal		28,714,430
15	Grand Total		<u>\$3,902,043,022</u>

Footnotes:

¹ Refer to Exhibit E

² Refer to Exhibit G

³ Refer to Exhibit I

⁴ Refer to Exhibit O

⁵ Refer to Exhibit J

⁶ Refer to Exhibit K

⁷ Refer to Exhibit L

Exhibit C

SNAPP v. Ford Motor Company
 SNAPP's Accounting for Receipts and Disbursements From 1992 to September 1999
 Including Reconciliation to Original Project Summaries

Exhibit C

<u>Line</u>	<u>Cumulative Total</u>				
	Grand Total - All Managed Commodities	North American Grand Total	Europe Grand Total	Impact Grand Total	IPAS Grand Total
REVENUES					
As originally reported to Ford:					
1 Sales	2,952,715,112	2,255,913,704	398,009,828	257,853,623	40,937,957
2 Equipment Value - PC Renewal	123,284,612	82,001,342	41,283,270	-	-
3 Total as originally reported	3,075,999,724	2,337,915,046	439,293,098	257,853,623	40,937,957
Adjustments:					
4 Equipment Value - other than PC Renewal	323,065,969	281,744,644	41,321,325	-	-
5 Estimated collections for cost savings sharing included in Revenues above	(2,696,447)	(2,352,665)	(343,782)	-	-
6 Less: Leasing fees included in Revenues above	(16,401,048)	(11,554,645)	(4,846,403)	-	-
7 Add: Leasing fees that should have been included in Revenues above;	17,846,042	11,554,645	6,291,397	-	-
8 Mark-up on leased equipment	1,124,022	-	1,124,022	-	-
9 Service fees from lessors	-	-	-	-	-
9 Total adjustments	322,938,538	279,391,979	43,546,559	-	-
10 Actual Revenues	3,398,938,262	2,617,307,025	482,839,657	257,853,623	40,937,957
COST OF GOODS					
As originally reported to Ford:					
11 Cost of Goods	2,849,785,418	2,177,571,019	373,460,680	257,843,865	40,909,854
12 PC Equipment Leased (PC Renewal only)	123,284,612	82,001,342	41,283,270	-	-
13 Prompt Paid Discounts - IMPACT	(5,048,984)	-	-	(5,048,984)	-
14 Total as originally reported	2,968,021,046	2,259,572,361	414,743,950	252,794,881	40,909,854
Adjustment:					
15 Equipment Value - other than PC Renewal	323,065,969	281,744,644	41,321,325	-	-
16 Actual Cost of Goods Sold	3,291,087,015	2,541,317,005	456,065,275	252,794,881	40,909,854
17 Net Contribution to Margin	107,851,247	75,990,020	26,774,382	5,058,742	28,103
EXPENSES					
18 Salaries and related	42,448,685	29,179,925	8,026,363	5,010,693	231,704
19 Contract/Agency fees	2,606,454	2,075,270	322,410	208,774	-
20 Dearborn personnel	2,662,324	1,670,421	991,903	-	-
21 Rent Expense	3,473,334	2,567,740	526,614	372,414	6,566
22 General and administrative	13,875,926	10,328,209	2,751,892	648,966	146,859
23 Wang pre-sales support	2,271,421	-	2,271,421	-	-
Interest expense:					
24 Loans from PCS	5,801,429	5,801,429	-	-	-
25 Intercompany allocation	-	(4,450,722)	3,902,618	356,266	191,838
26 Other interest expense	904,043	559,292	344,751	-	-
27 (Gain) Loss on foreign currency exchange	712,134	22,940	691,633	(2,439)	-
28 Bad debt expense	1,942,605	1,356,317	389,288	197,000	-
29 Midwest settlement expense	10,000,000	10,000,000	-	-	-
30 Total expenses per original Project Summaries	86,683,904	59,110,821	20,218,893	6,791,674	562,516
31 Add: PCS fees	64,678,086	64,678,086	-	-	-
32 Total expenses as adjusted for the addition of PCS fees	151,361,990	123,788,907	20,218,893	6,791,674	562,516
33 INCOME (LOSS) BEFORE TAX AND COST SAVINGS	(43,510,743)	(47,798,887)	6,555,489	(1,732,932)	(534,413)

SNAPP v. Ford Motor Company

SNAPP's Accounting for Receipts and Disbursements From 1992 to September 1999
Including Reconciliation to Original Project Summaries

Line	Ford - January to September 1999				Ford 1998			
	Jan. to Sept. 1999 Total - All Managed Commodities				1998 Total - All Managed Commodities			
	North America	Europe	Impact	North America	Europe	Impact		
REVENUES								
As originally reported to Ford:								
1 Sales	500,246,364	392,401,957	73,038,124	34,806,283	541,228,573	398,655,427	79,367,390	63,205,756
2 Equipment Value - PC Renewal	83,142,391	41,859,121	41,283,270	-	40,142,221	40,142,221	-	-
3 Total as originally reported	<u>583,388,755</u>	<u>434,261,078</u>	<u>114,321,394</u>	<u>34,806,283</u>	<u>581,370,794</u>	<u>438,797,648</u>	<u>79,367,390</u>	<u>63,205,756</u>
Adjustments:								
4 Equipment Value - other than PC Renewal	38,661,304	38,661,304	-	-	73,122,238	63,995,301	9,126,937	-
Estimated collections for cost savings sharing included in Revenues above	-	-	-	-	-	-	-	-
5 Less: Leasing fees included in Revenues above	(4,745,550)	(1,487,122)	(3,258,428)	-	(3,506,210)	(2,438,733)	(1,067,477)	-
6 Add: Leasing fees that should have been included in Revenues above;	-	-	-	-	-	-	-	-
7 Mark-up on leased equipment	5,276,646	1,487,122	3,789,524	-	2,948,004	2,438,733	509,271	-
8 Service fees from lessors	441,415	-	441,415	-	121,938	-	121,938	-
9 Total adjustments	<u>39,633,815</u>	<u>38,661,304</u>	<u>972,511</u>	<u>-</u>	<u>72,685,970</u>	<u>63,995,301</u>	<u>8,690,669</u>	<u>-</u>
10 Actual Revenues	<u>623,022,570</u>	<u>472,922,382</u>	<u>115,293,905</u>	<u>34,806,283</u>	<u>654,056,764</u>	<u>502,792,949</u>	<u>88,058,059</u>	<u>63,205,756</u>
COST OF GOODS								
As originally reported to Ford:								
11 Cost of Goods	478,948,665	377,426,775	66,725,423	34,796,467	520,950,705	383,234,125	74,523,690	63,192,890
12 PC Equipment Leased (PC Renewal only)	83,142,391	41,859,121	41,283,270	-	40,142,221	40,142,221	-	-
13 Prompt Paid Discounts - IMPACT	(677,736)	-	-	(677,736)	(1,281,935)	-	-	(1,281,935)
14 Total as originally reported	<u>561,413,320</u>	<u>419,285,896</u>	<u>108,008,693</u>	<u>34,118,731</u>	<u>559,810,991</u>	<u>423,376,346</u>	<u>74,523,690</u>	<u>61,910,955</u>
Adjustment:								
15 Equipment Value - other than PC Renewal	38,661,304	38,661,304	-	-	73,122,238	63,995,301	9,126,937	-
16 Actual Cost of Goods Sold	<u>600,074,624</u>	<u>457,947,200</u>	<u>108,008,693</u>	<u>34,118,731</u>	<u>632,933,229</u>	<u>487,371,647</u>	<u>83,650,627</u>	<u>61,910,955</u>
17 Net Contribution to Margin	<u>22,947,946</u>	<u>14,975,182</u>	<u>7,285,212</u>	<u>687,552</u>	<u>21,123,535</u>	<u>15,421,302</u>	<u>4,407,432</u>	<u>1,294,801</u>
EXPENSES								
Salaries and related								
18 Salaries and related	6,952,906	4,774,052	1,532,774	646,080	8,983,339	6,034,394	1,969,738	979,207
19 Contract/Agency fees	423,542	275,073	90,609	57,860	636,899	425,430	138,472	72,997
20 Dearborn personnel	-	-	-	-	-	-	-	-
21 Rent Expense	577,736	400,569	120,628	56,539	756,799	527,085	145,938	83,776
22 General and administrative	2,607,329	1,864,779	661,793	80,757	2,979,787	2,195,238	654,230	130,319
23 Wang pre-sales support	-	-	-	-	242,892	-	242,892	-
Interest expense:	-	-	-	-	-	-	-	-
24 Loans from PCS	-	-	-	-	2,137,726	2,137,726	-	-
25 Intercompany allocation	-	(764,821)	702,580	62,241	-	(700,941)	647,954	52,987
26 Other interest expense	157,075	19,207	137,868	-	636,721	429,838	206,883	-
27 (Gain) Loss on foreign currency exchange	(40,862)	10,630	(55,294)	3,802	(67,523)	6,867	(72,984)	(1,406)
28 Bad debt expense	187,500	245,000	(57,500)	-	911,105	577,317	333,788	-
29 Midwest settlement expense	2,666,666	2,666,666	-	-	2,666,667	2,666,667	-	-
30 Total expenses per original Project Summaries	<u>13,531,892</u>	<u>9,491,155</u>	<u>3,133,458</u>	<u>907,279</u>	<u>19,884,412</u>	<u>14,299,621</u>	<u>4,266,911</u>	<u>1,317,880</u>
31 Add: PCS fees	<u>31,000,000</u>	<u>31,000,000</u>	<u>0</u>	<u>0</u>	<u>4,000,000</u>	<u>4,000,000</u>	<u>-</u>	<u>-</u>
32 Total expenses as adjusted for the addition of PCS fees	<u>44,531,892</u>	<u>40,491,155</u>	<u>3,133,458</u>	<u>907,279</u>	<u>23,884,412</u>	<u>18,299,621</u>	<u>4,266,911</u>	<u>1,317,880</u>
33 INCOME (LOSS) BEFORE TAX AND COST SAVINGS	<u>(21,583,946)</u>	<u>(25,515,973)</u>	<u>4,151,754</u>	<u>(219,727)</u>	<u>(2,760,877)</u>	<u>(2,878,319)</u>	<u>140,521</u>	<u>(23,079)</u>

SNAPP v. Ford Motor Company

SNAPP's Accounting for Receipts and Disbursements From 1992 to September 1999
 Including Reconciliation to Original Project Summaries

Line	Ford 1997				Ford 1996				
	1997 Total - All Managed Commodities	North America	Europe	Impact	1996 Total - All Managed Commodities	North America	Europe	Impact	IPAS
REVENUES									
As originally reported to Ford:									
1 Sales	572,432,437	419,187,540	87,108,863	66,136,034	563,580,047	399,413,119	89,307,133	72,170,929	2,688,866
2 Equipment Value - PC Renewal					-				
3 Total as originally reported	572,432,437	419,187,540	87,108,863	66,136,034	563,580,047	399,413,119	89,307,133	72,170,929	2,688,866
Adjustments:									
4 Equipment Value - other than PC Renewal	112,996,802	85,137,345	27,859,457		82,800,843	78,465,912	4,334,931	-	-
Estimated collections for cost savings sharing included in Revenues above					(907,837)	(737,026)	(170,811)	-	-
5 Less: Leasing fees included in Revenues above	(3,711,331)	(3,207,961)	(503,370)		(3,187,169)	(3,170,041)	(17,128)	-	-
6 Add: Leasing fees that should have been included in Revenues above;					-	-	-	-	-
7 Mark-up on leased equipment	5,022,872	3,207,961	1,814,911		3,347,732	3,170,041	177,691	-	-
8 Service fees from lessors	457,067	-	457,067		103,602	-	103,602	-	-
9 Total adjustments	114,765,410	85,137,345	29,628,065	-	82,157,171	77,728,886	4,428,285	-	-
10 Actual Revenues	687,197,847	504,324,885	116,736,928	66,136,034	645,737,218	477,142,005	93,735,418	72,170,929	2,688,866
COST OF GOODS									
As originally reported to Ford:									
11 Cost of Goods	552,922,850	405,190,507	81,592,014	66,140,329	547,804,085	388,201,176	84,754,694	72,177,732	2,670,483
12 PC Equipment Leased (PC Renewal only)					-	-	-	-	-
13 Prompt Paid Discounts - IMPACT				(1,296,544)	(1,370,778)	-	-	(1,370,778)	-
14 Total as originally reported	552,922,850	405,190,507	81,592,014	64,843,785	546,433,307	388,201,176	84,754,694	70,806,954	2,670,483
Adjustment:									
15 Equipment Value - other than PC Renewal	112,996,802	85,137,345	27,859,457	-	82,800,843	78,465,912	4,334,931	-	-
16 Actual Cost of Goods Sold	665,919,652	490,327,852	109,451,471	64,843,785	629,234,150	466,667,088	89,089,625	70,806,954	2,670,483
17 Net Contribution to Margin	21,278,195	13,997,033	7,285,457	1,292,249	16,503,068	10,474,917	4,645,793	1,363,975	18,383
EXPENSES									
Salaries and related									
18 Salaries and related	7,681,143	4,994,384	1,652,618	1,034,141	8,310,929	5,143,821	1,684,861	1,482,247	-
19 Contract/Agency fees	276,511	144,319	80,473	51,719	296,708	278,732	234	17,742	-
20 Dearborn personnel					-	-	-	-	-
21 Rent Expense	756,539	499,718	154,058	102,763	644,029	453,801	84,941	105,287	-
22 General and administrative	2,618,678	1,975,394	491,489	151,795	2,648,532	1,911,897	579,216	157,419	-
23 Wang pre-sales support	553,262	-	553,262	-	604,371	-	604,371	-	-
Interest expense;									-
24 Loans from PCS	737,863	737,863			1,299,046	1,299,046	-	-	-
25 Intercompany allocation	-	(952,661)	878,602	74,059	-	(1,325,152)	1,197,443	113,258	14,451
26 Other interest expense	9,377	9,377			19,225	19,225	-	-	-
27 (Gain) Loss on foreign currency exchange	58,718	5,835	58,635	(5,752)	397,528	(392)	396,734	1,186	-
28 Bad debt expense	(176,000)	184,000	(307,000)	(53,000)	1,020,000	350,000	420,000	250,000	-
29 Midwest settlement expense	2,666,667	2,666,667	-	-	2,000,000	2,000,000	-	-	-
30 Total expenses per original Project Summaries	15,182,758	10,264,896	3,562,137	1,355,725	17,240,368	10,130,978	4,967,800	2,127,139	14,451
31 Add: PCS fees	14,003,086	14,003,086	-	-	5,300,000	5,300,000	-	-	-
32 Total expenses as adjusted for the addition of PCS fees	29,185,844	24,267,982	3,562,137	1,355,725	22,540,368	15,430,978	4,967,800	2,127,139	14,451
33 INCOME (LOSS) BEFORE TAX AND COST SAVINGS	(7,907,649)	(10,270,949)	3,723,320	(63,476)	(6,037,300)	(4,956,061)	(322,007)	(763,164)	3,932

SNAPP v. Ford Motor Company

SNAPP's Accounting for Receipts and Disbursements From 1992 to September 1999
Including Reconciliation to Original Project Summaries

Line	Ford 1995					Ford 1994			Ford 1993			Ford 1992
	1995 Total - All Managed Commodities	North America	Europe	IPAS	Impact	1994 Total - All Managed Commodities	North America	IPAS	1993 Total - All Managed Commodities	North America	IPAS	North America
REVENUES												
As originally reported to Ford:												
1 Sales	438,906,341	322,110,734	69,188,318	26,072,668	21,534,621	226,163,277	214,059,211	12,104,066	82,090,425	82,018,068	72,357	28,067,648
2 Equipment Value - PC Renewal	-					226,163,277	214,059,211	12,104,066	82,090,425	82,018,068	72,357	28,067,648
3 Total as originally reported	438,906,341	322,110,734	69,188,318	26,072,668	21,534,621	226,163,277	214,059,211	12,104,066	82,090,425	82,018,068	72,357	28,067,648
Adjustments:												
4 Equipment Value - other than PC Renewal	15,257,642	15,257,642	-	-	-	227,140	227,140	-	-	-	-	-
Estimated collections for cost savings sharing included in Revenues above	(978,248)	(805,277)	(172,971)	-	-	(535,148)	(535,148)	-	(205,045)	(205,045)	-	(70,169)
5 Less: Leasing fees included in Revenues above	(1,243,472)	(1,243,472)	-	-	-	(7,316)	(7,316)	-	-	-	-	-
6 Add: Leasing fees that should have been included in Revenues above;	-	-	-	-	-	-	-	-	-	-	-	-
7 Mark-up on leased equipment	1,243,472	1,243,472	-	-	-	7,316	7,316	-	-	-	-	-
8 Service fees from lessors	-	-	-	-	-	-	-	-	-	-	-	-
9 Total adjustments	14,279,394	14,452,365	(172,971)	-	-	(308,008)	(308,008)	-	(205,045)	(205,045)	-	(70,169)
10 Actual Revenues	453,185,735	336,563,099	69,015,347	26,072,668	21,534,621	225,855,269	213,751,203	12,104,066	81,885,380	81,813,023	72,357	27,997,479
COST OF GOODS												
As originally reported to Ford:												
11 Cost of Goods	426,554,107	313,054,182	65,864,859	26,098,619	21,536,447	218,360,266	206,289,739	12,070,527	77,892,414	77,822,189	70,225	26,352,326
12 PC Equipment Leased (PC Renewal only)	-	-	-	-	-	-	-	-	-	-	-	-
13 Prompt Paid Discounts - IMPACT	(421,991)	-	-	-	(421,991)	-	-	-	-	-	-	-
14 Total as originally reported	426,132,116	313,054,182	65,864,859	26,098,619	21,114,456	218,360,266	206,289,739	12,070,527	77,892,414	77,822,189	70,225	26,352,326
Adjustment:												
15 Equipment Value - other than PC Renewal	15,257,642	15,257,642	-	-	-	227,140	227,140	-	-	-	-	-
16 Actual Cost of Goods Sold	441,389,758	328,311,824	65,864,859	26,098,619	21,114,456	218,587,406	206,516,879	12,070,527	77,892,414	77,822,189	70,225	26,352,326
17 Net Contribution to Margin	11,795,977	8,251,275	3,150,488	(25,951)	420,165	7,267,863	7,234,324	33,539	3,992,966	3,990,834	2,132	1,645,153
EXPENSES												
18 Salaries and related	6,193,683	3,906,589	1,186,372	231,704	869,018	2,183,565	2,183,565	-	1,302,822	1,302,822	-	840,298
19 Contract/Agency fees	165,947	144,869	12,622	-	8,456	374,308	374,308	-	277,058	277,058	-	155,481
20 Dearborn personnel	1,096,818	104,915	991,903	-	-	892,903	892,903	-	287,373	287,373	-	385,230
21 Rent Expense	333,311	281,647	21,049	6,566	24,049	127,800	127,800	-	146,211	146,211	-	130,909
22 General and administrative	1,816,640	1,289,177	365,164	33,623	128,676	700,909	587,677	113,232	364,611	364,607	4	139,440
23 Wang pre-sales support	870,896	-	870,896	-	-	-	-	-	-	-	-	-
Interest expense:												
24 Loans from PCS	767,533	767,533	-	-	-	511,890	511,890	-	310,227	310,227	-	37,144
25 Intercompany allocation	-	(707,147)	476,039	177,387	53,721	-	-	-	-	-	-	-
26 Other interest expense	69,167	69,167	-	-	-	12,478	12,478	-	-	-	-	-
27 (Gain) Loss on foreign currency exchange	364,273	-	364,542	-	(269)	-	-	-	-	-	-	-
28 Bad debt expense	-	-	-	-	-	-	-	-	-	-	-	-
29 Midwest settlement expense	-	-	-	-	-	-	-	-	-	-	-	-
30 Total expenses per original Project Summaries	11,678,268	5,856,750	4,288,587	449,280	1,083,651	4,803,853	4,690,621	113,232	2,688,302	2,688,298	4	1,688,502
31 Add: PCS fees	3,790,000	3,790,000	-	-	-	4,050,000	4,050,000	-	2,010,000	2,010,000	-	525,000
32 Total expenses as adjusted for the addition of PCS fees	15,468,268	9,646,750	4,288,587	449,280	1,083,651	8,853,853	8,740,621	113,232	4,698,302	4,698,298	4	2,213,502
33 INCOME (LOSS) BEFORE TAX AND COST SAVINGS	(3,672,291)	(1,395,475)	(1,138,099)	(475,231)	(663,486)	(1,585,990)	(1,506,297)	(79,693)	(705,336)	(707,464)	2,128	(568,349)

Exhibit D

UHY Advisors MI, Inc.
SNAPP v. Ford Motor Company
Cumulative Ford Payment Allocation

Exhibit D

1.75% Profit Component			Savings Sharings Component		
Line	Description	A	B = A+C	C	Description
1	SNAPP's Payment to Suppliers ¹	\$3,291,087,015		\$86,302,829	Savings Share from Actual IMPACT Volume ³
2	SNAPP's Payments for Expenses ¹	151,361,990		621,801,798	Savings Share From Actual IT Commodities Volume ⁴
3	1.75% Profit on SNAPP Revenues ²	<u>59,481,420</u>		<u>-</u>	
4	Subtotal	3,501,930,425	<u>\$4,210,035,052</u>	708,104,627	
5	% of Total (Line 4 A/C)	83.2%		16.8%	% of Total (Line 4 B/C)
6	Total Ford Payments to SNAPP		\$3,406,244,911		
7	Payment per Component (Line 5 * 6)	<u>\$2,833,333,343</u>		<u>\$572,911,568</u>	

Footnotes:

¹ Refer to Exhibit C
² Refer to Exhibit E (Lines 1 and 2)
³ From Exhibit G, Line 2
⁴ From Exhibit G, Line 4

Exhibit E

UHY Advisors MI, Inc.
SNAPP v. Ford Motor Company
Summary of SNAPP's Damages Under 1.75% Profit Agreement

Exhibit E

Line	<u>Description</u>	Column:	A Amount	B = A *1.75% Profit
<u>Contractual Profit Calculation</u>				
1	Revenue per Project Summaries ¹		\$3,075,999,724	\$53,829,995
2	Add: Equipment Value - Other than PC Renewal ²		322,938,538	<u>5,651,424</u>
3	Subtotal			59,481,420
Leaked Revenue:				
4	Due to Ford's <u>Purchase and Leasing</u> of In-Scope IT Commodities		410,347,490	7,181,081
5	Due to Ford's Direct <u>Purchase</u> of In-Scope MRO Commodities		<u>9,248,754,064</u>	<u>161,853,196</u>
6	Total Leaked Revenue (Sum of Lines 4-5) ³		<u>9,659,101,554</u>	<u>169,034,277</u>
7	Total Revenues to be Considered Under Agreements (Line 1 + 2 + 6)		13,058,039,816	
8	1.75% Profit			228,515,697
<u>SNAPP Damages</u>				
9	Expenditures for Ford-Related Activity ⁴		3,449,755,654	
10	Portion of Cumulative Ford Payment Allocated to 1.75% Profit ⁵		<u>2,833,333,343</u>	
11	Difference (Line 9 - 10)			<u>616,422,311</u>
12	SNAPP Damages Under 1.75% Profit Agreement (Line 8 + 11)			<u>\$844,938,008</u>
Footnotes:				
¹ Refer to Exhibit C; Page 1; Line 3				
² Refer to Exhibit C; Page 1; Line 9				
³ Refer to Exhibit G; Line 8 divided by 98.25%				
⁴ Refer to Exhibit C				
⁵ Refer to Exhibit D; Line 7				

Exhibit F

UHY Advisors MI, Inc.
SNAPP v. Ford Motor Company
Leaked Revenue 4Q1996 - 3Q1999

Exhibit F

Line	Description	Purchased	Purchased	Leased	Subtotal	MRO / IMPACT	Grand Total
		North America	Europe	N. America & Europe			
1	Ford N. A. Purchases Desourced to Other Suppliers	\$ 436,484,383	A	\$ 436,484,383			\$ 436,484,383
2	Ford Estimated Europe Desourced to Other Suppliers			91,249,057	B		91,249,057
3	Subtotal: Ford Leaked Purchased Revenue			527,733,440			
4	SNAPP Lease-Related Volume (N.A. & Europe)				362,450,742		
5	Ratio of Leaked to Non-Leaked Volume (N.A. & Europe)2				34.94%	C	
6	Calculated Ford Leaked Lease Volume (line 4 x line 5)				126,651,254		126,651,254
7	Expected MRO volume						\$ 11,475,000,000
8	Less: Actual IMPACT volume						(257,853,623)
9	Net MRO Leaked Revenue Volume						11,217,146,377
10	Total Ford Leaked Revenue	<u>\$ 436,484,383</u>		<u>\$ 91,249,057</u>		<u>\$ 126,651,254</u>	<u>\$ 11,217,146,377</u>
							\$ 11,871,531,071

Footnotes

A		A	B	A x B		
		<u>Ford \$\$ (1)</u>	<u>Portion of Year</u>	<u>Adjusted Ford \$\$</u>		
A	1996	178,591,996	25.0%	44,647,999		
	1997	99,938,326	100.0%	99,938,326		
	1998	117,591,864	100.0%	117,591,864		
	1999	232,408,258	75.0%	174,306,194		
	Total			<u>436,484,383</u>		
(1) Source: Ford's Commodity Purchases Document						
B		A	B	C=A/B		
		<u>Leaked N.A.</u>	<u>Non Leaked N.A.</u>	<u>C=A/B</u>		
B	1996	178,591,996	304,827,757	58.6%		
	1997	99,938,326	255,442,814	39.1%		
	1998	117,591,864	433,596,746	27.1%		
	1999	232,408,258	568,896,383	40.9%		
	Total	<u>628,530,444</u>	<u>1,562,763,700</u>	<u>40.2%</u>	<u>243,079,917</u>	
					<u>91,249,057</u>	
C	Ford Leaked Purchase Volume (N.A. plus Europe)	527,733,440				
	SNAPP Total Non-Lease Volume (N.A. plus Europe)	1,510,268,317				
	Ford Leaked Activity as % of Snapp Activity		34.94%			
D	MRO Leaked Revenue estimate:					
Year		Est. Volume				
		1995	200,000,000	\$200 million during program beginning		
		1996	2,200,000,000	2/3 of full volume, due to ongoing ramp-up		
		1997	3,300,000,000			
		1998	3,300,000,000			
		1999	2,475,000,000	9 months - 1999		
		Total	11,475,000,000			

Exhibit G

UHY Advisors MI, Inc.

Exhibit G

SNAPP v. Ford Motor Company

Savings Sharing- Cumulative Through 9/30/99

Line	Description	IT Commodity Actual Volume	IMPACT Actual Volume	Subtotal
1	Base Price	\$ 4,240,985,876	A \$ 257,853,623	B \$ 4,498,839,499
2	SNAPP Cost	2,997,382,280	A 85,247,965	E 3,082,630,245
3	Savings	<i>Ln 1 - Ln 2</i> \$ 1,243,603,596	\$ 172,605,658	\$ 1,416,209,254
4	SNAPP 50% Share	621,801,798	86,302,829	708,104,627
5	Less: Allocated Savings Paid by Ford	(540,255,609)	(32,655,959)	(572,911,568)
6	Amount Due to SNAPP	\$ 81,546,189	\$ 53,646,870	\$ 135,193,059

	Description	IT Commodity Leaked Volume	MRO Commodity Leaked Volume	Subtotal Leaked Volume
7	Base Price	\$ 654,384,693	B \$ 11,217,146,377	B \$ 11,871,531,070
8	SNAPP Cost	403,166,409	C 9,086,900,868	D 9,490,067,277
9	Savings	<i>Ln 7 - Ln 8</i> \$ 251,218,284	\$ 2,130,245,509	\$ 2,381,463,793
10	SNAPP 50% Share	125,609,142	1,065,122,755	1,190,731,896
11	Less: Savings Paid by Ford	-	-	-
12	Amount Due to SNAPP	\$ 125,609,142	\$ 1,065,122,755	\$ 1,190,731,896

13	Grand Total Amount Due to SNAPP	\$ 1,325,924,956
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Footnotes

A See Exhibit H

B See Exhibit F

C See discount indicated in Exhibit H-2

D Based on SNAPP's industry knowledge indicating 19% Savings

E Based on SNAPP's industry knowledge

Exhibit H-1

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
ABB ROBOTICS	34,470	28,815	5,655
ABT CORPORATION	1,087,010	948,560	138,450
ACCEL8 TECHNOLOGY	2,154,314	947,154	1,207,160
ACCUSCAN CORP	4,259,714	2,724,911	1,534,803
ACRO SERVICE CORP	83,513	65,087	18,426
ADAPCO	1,412,028	759,456	652,572
ADOBE SYSTEMS	2,104,226	1,783,821	320,405
ADVANCED VISUAL SYS/UNIRAS	265,911	206,252	59,658
AGT INTERNATIONAL	220,118	182,038	38,080
ALIAS/WAVEFRONT	4,145,472	2,969,644	1,175,828
ALTAIR	20,329,562	12,892,775	7,436,788
AMERICAN POWER CONVERSION	10,067	-	10,067
AMERICAN SYSTEMS TECHNOLOGY	969,378	748,737	220,641
AMERIQUEST	1,388,888	1,094,358	294,530
ANALOGY INC	7,433,148	5,021,812	2,411,336
ANALYTICAL SYSTEMS, INC.	38,308	30,205	8,103
ANALYTICAL TECHNOLOGIES	2,632,114	2,063,224	568,890
ANDATACO	420,626	324,315	96,311
ANSOFT CORPORATION	1,900	-	1,900
ANSWERTHINK	448,102	389,000	59,102
AONIX	297,190	187,525	109,665
APEX SMART MODULAR	13,860	9,453	4,407
APRICORN INC	334,955	226,101	108,854
ARBOR SOFTWARE	5,439	4,739	700
ARMAGUARD LTD	460,821	390,653	70,168
ASG RENAISSANCE	111,040	91,820	19,220
ASP COMPUTER PRODUCTS, INC.	18,118	13,171	4,946
AST IMAGING SYSTEMS INC	218,190	134,795	83,395
ATTACHMATE	1,042,846	535,050	507,796
AUTODATA	468,747	349,090	119,657
AUTODESK INC	8,000,328	4,306,147	3,694,181
AUTOFORM ENGINEERING GMBH	102,279	75,268	27,011
AUTOMATED ANALYSIS	1,789,560	971,697	817,863
AUXILIUM	370,482	275,000	95,482
AXIOM SYSTEMS	7,650	-	7,650
AXSYS INC	70,397	53,797	16,601
BAAN USA	8,901,998	4,404,814	4,497,184
BACKWEB TECHNOLOGIES	128,224	91,450	36,774
BAYNEWORKS	34,250	20,608	13,642
BEAME & WHITESIDE	14,786	10,030	4,756
BETA CAE	882,831	425,935	456,896
BLACK BOX	186,839	117,844	68,994
BLACKBURN & CO	693,502	593,787	99,714
BLUECURVE, INC.	6,172	4,666	1,506
BMC SOFTWARE	23,609,327	17,214,507	6,394,821
BONN COMPANY	1,813,277	1,418,479	394,798
BOOLE BABBAGE	90,516	-	90,516
BOSS AUTOMATED BARCODE SYSTEMS	68,369	58,914	9,455
BOSTON CONSULTING	3,348,873	2,601,800	747,073
BRIGHTWARE	351,868	236,000	115,868

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
BRIO TECHNOLOGY	9,083	7,912	1,171
BRISTOL GROUP LTD.	48,658	33,849	14,809
BRT GLOBAL	3,222,298	2,399,935	822,363
BUSINESS OBJECTS (UK) LTD.	578,576	287,029	291,547
C A M CORP	3,011	1,647	1,364
CAD ONE/CHARRETTE	666,653	599,469	67,184
CADENCE DESIGN	8,493	6,405	2,088
CADSI	373,705	210,691	163,014
CALCOMP	4,680,098	2,869,251	1,810,847
CAMBRIDGE COLLABORATIVE	672,976	398,066	274,910
CAMBRIDGE CONTROL LTD	1,574,180	1,401,029	173,151
CANDLE CORPORATION	20,019,838	13,049,770	6,970,068
CAPTURA SOFTWARE	1,110,904	953,680	157,224
CARDINAL VISION, INC	24,705	17,325	7,380
CARDS ENGINEERING GMBH	9,807,079	8,728,356	1,078,723
CASCADE CONSULTING INC	748,991	410,000	338,991
CENTOR SOFTWARE	42,354	36,200	6,154
CENTRAL POINT SOFTWARE	175,130	122,812	52,317
CENTRIC ENGINEERING	6,744,570	3,988,309	2,756,261
CENTRON	40,865	16,300	24,565
CENTURA SOFTWARE CORP	2,170,824	1,654,758	516,066
CFI	1,211,437	1,057,000	154,437
CGN & ASSOCIATES	3,462,565	3,056,929	405,636
CHILISOFT	8,591	6,490	2,101
CIMTECHNOLOGIES	1,101,322	986,625	114,697
CITADEL TECHNOLOGY	7,282	5,738	1,544
CKS PASSGO	30,413	26,040	4,373
CMS ENHANCEMENTS	178,232	149,578	28,653
COGNITION CORPORATION	155,110	114,500	40,610
COGNOS CORPORATION	1,100,936	671,250	429,686
COMMAND SOFTWARE	20,699	9,900	10,799
COMPU-LOCK	45,617	34,098	11,520
COMPUTER ASSOCIATES	45,606,986	18,379,379	27,227,607
COMPUTER EXCHANGE INC	49,636	22,730	26,906
COMPUTER HORIZONS	41,178	-	41,178
COMPUTER METHODS	253,200	-	253,200
COMPUTER NETWORK	3,627,604	2,925,748	701,856
COMPUTER SCIENCE CORPORATION	24,892,861	17,207,413	7,685,448
COMPUTERVISION	66,525,494	48,248,148	18,277,346
COMPUTONE CORP	56,601	31,422	25,179
COMPUTROL	259,867	198,000	61,867
COMPUWARE	34,395,838	18,848,843	15,546,995
COMTEL	148,685	105,600	43,085
CONCURRENT COMPUTER	3,484,420	2,412,980	1,071,440
CONFERTECH INTERNATIONAL, INC.	438,476	396,165	42,311
CONTROL DATA	3,481,846	2,127,097	1,354,750
CONVEX COMPUTER	13,468	-	13,468
CORE INTERNATIONAL	1,629,796	896,471	733,325
CORPORATE PROJECT RESOURCES	82,905	70,312	12,593
CRAY RESEARCH INC	1,401,539	1,164,290	237,249
CRITICAL BUSINESS ANALYSIS	218,276	181,327	36,949
CSAR	3,561,593	1,640,793	1,920,800

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
CTI INC	63,188	52,056	11,132
CUSTOM EDGE, INC.	601,542	526,056	75,486
CYBERCAST TECHNOLOGIES INC	307,681	263,285	44,396
CYBEX	26,160	22,511	3,649
D. JOHNSON ENTERPRISES	1,541,281	1,013,179	528,101
DASYTEC USA	7,670	6,372	1,298
DATA 10 CANADA	1,990	1,345	645
DATA FOCUS	8,085	6,716	1,369
DATALINK	118,943	90,679	28,264
DATALOGICS	520,964	359,848	161,116
DATEPPLI	1,193,742	1,008,317	185,425
DAYTRONIC	62,691	54,738	7,953
DAZEL CORP	196,189	117,200	78,989
DCT SYSTEMS (HP PRINTERS)	78,219	69,599	8,620
D-CUBED LTD.	544,501	232,919	311,582
DECISION CONSULTANT	668,880	486,007	182,873
DECISIONISM INC	83,024	68,250	14,774
DEFIANCE TESTING & ENGINEERING	1,602,157	1,173,907	428,250
DELL	369,288,763	192,599,112	176,689,651
DIAL PRO TENNESSEE INC	1,259,094	1,147,658	111,436
DIGITAL EQUIPMENT	1,280,678	865,063	415,616
DIGITAL VISION	18,126	12,358	5,768
DIGIVOICE INC.	856,065	770,571	85,494
DIMENSION SERVICING	230,801	183,888	46,912
DIS LIMITED	53,521	38,000	15,521
DIVERSIFIED COMPUTER SYS	314,064	255,838	58,226
DIVISION INC.	492,489	448,720	43,769
DOCUMENTUM INC	7,575,233	2,287,862	5,287,371
DOLMAN TECHNOLOGIES	6,884	6,300	584
DOMAIN	3,059,470	2,126,656	932,814
DR CHRIS FULLER	37,991	31,200	6,791
DSPACE	2,096,999	1,670,315	426,684
DUCKWORTH ASSOCIATES	11,235	4,694	6,541
DURA-SYS	1,066	765	301
EASI	4,217,813	1,213,336	3,004,477
EB7 INC	43,991	36,600	7,391
ENERGY ELECTRIC CABLE	12,801,617	11,177,600	1,624,017
ENGEL MACHINERY INC	3,165	2,024	1,141
ENGINEERING ANIMATION	19,448,898	12,476,253	6,972,645
ENGINEERING TECHNOLOGY ASSOC	4,559,267	2,813,095	1,746,172
ENGINEOUS SOFTWARE	2,390,481	1,624,000	766,481
ENSODEX	96,823	84,000	12,823
ENTEX INFORMATION	92,788	55,316	37,472
ERNST YOUNG	23,441,519	19,602,464	3,839,054
ESI CORPORATION	504,689	429,500	75,189
EVANS AND SUTHERLAND	20,961,784	12,581,736	8,380,048
EXA CORPORATION	858,854	242,654	616,200
EXCALIBUR TECHNOLOGIES	253,759	205,262	48,498
EXE TECHNOLOGIES	4,256,231	2,947,831	1,308,400
EXTRON ELECTRONICS	5,074	2,995	2,079
FIELDWORKS	200,636	158,734	41,902
FILENET	542,906	324,195	218,712

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
FISHER/UNITECH	176,640	83,808	92,832
FLOW SOFTWARE TECHNOLOGIES	10,252	7,190	3,062
FLOWMASTER	461,361	188,653	272,708
FLUENT	8,319,916	5,071,542	3,248,375
FORRESTER RESEARCH	1,526,829	1,270,000	256,829
FOURTH TIER, INC.	158,997	133,200	25,797
FTP NETMANAGE	14,395,989	4,065,149	10,330,840
FTP SOFTWARE	902,460	-	902,460
FUJITSU SOFTWARE	1,475,055	810,000	665,055
GARTNERGROUP	1,244,128	800,000	444,128
GATEWAY COMPUTER SYSTEMS	3,446	2,494	952
GBC GLOBELLE	32,525	-	32,525
GE INFORMATION SYSTEMS	187,412	164,100	23,312
GEAC	397,505	273,669	123,836
GENRAD	785,210	639,000	146,210
GENSYM CORP	592,505	517,340	75,165
GEOMETRIC TECHNOLOGY	671,224	570,080	101,144
GEOTRONICS OF NORTH AMERICA	13,151	11,500	1,651
GOVERNOR COMPUTER PRODUCTS	10,437,752	7,944,247	2,493,505
GRAY MATTER	5,972	5,204	768
GREAT LAKES TECHNOLOGIES	926,768	790,312	136,456
GRID	3,031,333	2,152,247	879,085
H B MAYNARD	7,898	4,875	3,023
HEI SOFT INC	245,767	213,919	31,847
HEWLETT PACKARD	84,698,308	73,119,596	11,578,712
HIBBIT,KARLSSON&SORENSEN	2,505,669	1,475,049	1,030,620
HIGH SPEED INFORMATION INC	45,735	35,450	10,285
HK SYSTEMS	10,965	9,120	1,845
HUMMINGBIRD COMMUNICATIONS	467,937	144,687	323,250
HYDRASOFT CORP.	3,232	2,500	732
HYPERION SOFTWARE	6,133,877	2,662,026	3,471,851
I H S ENVIRONMENTAL	180,285	111,000	69,285
IBM	121,192,738	82,909,577	38,283,161
IBM CANADA LTD.	377,269	289,692	87,577
ICC GENRAD	483,597	392,800	90,797
ICEM CFD	260,234	106,411	153,823
IHS ENVIRONMENTAL	89,633	50,000	39,633
IMPACT ENGINEERING	64,977	53,799	11,178
INACOM	1,836,930	635,333	1,201,597
INFERENCE CORPORATION	800,368	680,980	119,388
INFO WORKS	5,100	-	5,100
INFORMATION BUILDERS,	7,768,804	3,582,225	4,186,579
INFORMATION TECHNOLOGIES	520,977	451,080	69,897
INFOSEEK	71,948	48,000	23,948
INFOWORKS	223,864	176,950	46,914
INGRAM MICRO	157,963	32,115	125,848
INNOVATIVE SOFTWARE	17,772	12,000	5,772
INNOVISION TECHNOLOGIES	72,126	48,848	23,278
INSIGHT DIRECT	72,533	52,985	19,548
INSTALL SHIELD CORP	56,773	47,589	9,184
INTEGRAL SOLUTIONS	482,124	415,215	66,909
INTEGRATED SYSTEMS TECHNOLOGIES	36,891	31,200	5,691

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
INTELLECTION	22,042,789	14,865,391	7,177,398
INTELLIGENT LIGHT	29,673	12,134	17,540
INTELLIGENT SYSTEMS	212,415	189,100	23,315
INTEREUROPE REGULATIONS LTD.	239,459	210,000	29,459
INTERFACE TECHNOLOGIES	171,466	127,706	43,760
INTERLEAF	1,455,625	1,209,220	246,405
INTERMEC CORPORATION	2,880,457	2,515,042	365,416
INTERNATIONAL SERVICES	30,000	-	30,000
INTERNET OFFICE CENTER IOC	207,243	164,500	42,743
INTERSOLV	1,731,107	1,459,790	271,318
ISA R CON PRODUCTS	26,718,527	21,511,015	5,207,512
ISOGEN SOFTWARE	1,484,569	1,081,320	403,249
ITHACA PERIPHERALS INC	168,417	135,592	32,825
JETFORM CORPORATION	98,598	72,766	25,832
KALLI CONSULTING	739,554	588,750	150,804
KEANE	599,970	542,410	57,560
KINGSTON MEMORY	10,654,328	6,730,140	3,924,187
KLEINKNECHT UK LIMITED	470,170	350,178	119,992
KNOWLEDGE TECHNOLOGIES	1,783,216	1,166,247	616,969
KNOWLEDGEWARE	2,651,612	472,139	2,179,474
KTC	8,640	6,480	2,160
LAKE BUSINESS PRODUCTS	41,119	31,938	9,181
LANNER, INC	2,211,682	1,965,210	246,472
LAW CYPRESS	104,415	78,179	26,236
LEXIS-NEXIS INCORPORATED	2,327	1,500	827
LINK WEST INC	875,194	739,453	135,741
LMS	14,063,193	9,818,421	4,244,772
LOGIC SOLUTIONS	31,701	27,813	3,888
LOGICA LTD	125,816	92,482	33,334
LONDON BRIDGE SOFTWARE SOLUTION	9,084,018	5,720,000	3,364,018
LOWRY COMPUTER PRODUCTS INC	2,871,495	1,873,821	997,673
LXE	1,058,144	815,538	242,606
MACNEAL SCHWENDLER	35,195,949	15,111,723	20,084,226
MADGE NETWORKS	2,795,725	2,178,864	616,861
MAINSTAR	57,432	42,024	15,408
MATERIALISE	6,917	4,500	2,417
MATHSOFT	391,738	325,425	66,312
MATHWORKS	10,141,930	7,802,023	2,339,908
MAUSBACH ENGINEERING	18,289	14,450	3,839
MCAFEE AND ASSOCIATES	4,301,552	1,714,175	2,587,377
MCNAMEE INDUSTRIAL SERVICE	108,782	94,780	14,002
MCNAUGHTON MCKAY ELECTRIC	70,024	24,000	46,024
MECHANICAL DYNAMICS	6,477,376	4,275,984	2,201,393
MEDICI	12,880	9,500	3,380
MEMCO SOFTWARE	10,911,081	2,765,000	8,146,081
MERCURY INTERACTIVE SOFTWARE	2,229,543	1,557,799	671,744
MERISEL AMERICAS	17,766,327	14,766,740	2,999,587
MICRO FOCUS SERVICE	1,695,320	722,474	972,845
MICROGRAFX	4,781,550	3,477,423	1,304,126
MICROPLEX SYSTEMS	1,615,565	1,177,153	438,412
MICROSOFT CORPORATION	167,170,920	109,590,177	57,580,743
MICROTEC	130,503	92,652	37,851

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
MIDWEST BUSINESS	56,926,605	10,000,000	46,926,605
MIDWEST SYSTEMS	66,921	53,652	13,269
MIKA SYSTEMS	83,561	72,960	10,601
MINITAB DATA ANALYSIS	842,879	735,592	107,287
MINITAB LTD	2,692	541	2,150
MOBILE COMMUNICATION SALES	21,304	18,656	2,647
MOBIUS MANAGEMENT SYSTEMS	5,666,227	1,712,817	3,953,410
MODULAR INDUSTRIAL COMPUTERS	9,195	7,500	1,695
MSC	10,215,696	8,919,730	1,295,966
MTI TECHNOLOGY	56,749	45,620	11,129
MULTIGEN, INC.	235,030	150,909	84,121
MULTIWARE INC	349,953	290,714	59,239
NADA	26,702	19,450	7,252
NASH CONTROLWARE INC	809,340	610,274	199,066
NATIONAL INSTRUMENTS	4,007	3,564	443
NCODE	3,246,770	1,297,040	1,949,730
NESTOR INC	4,174	3,500	674
NET EFFECT INC	74,077	53,743	20,335
NETREX	264,464	185,459	79,005
NETSCAPE COMMUNICATIONS	64,831,085	16,217,640	48,613,445
NEURON DATA	37,945	33,132	4,813
NEW DIMENSION SOFTWARE	173,681	93,836	79,845
NIKONET	672,582	300,862	371,720
NOVELL	2,157,232	253,910	1,903,322
NSD, INC.	35,722	26,268	9,454
NUMERICAL ALGORITHMS GROUP	14,858	9,480	5,378
OASIS SILICON SYSTEMS	570,063	441,000	129,063
OBJECTSHARE	1,007,924	893,016	114,907
OLICOM USA	2,887,312	2,275,031	612,281
ONMAX	67,024	54,218	12,806
OPEN TEXT	1,496,635	1,195,652	300,983
OPENCONNECT SYSTEMS	650,129	451,807	198,322
OPTIMAL CAE	4,283,802	3,706,736	577,066
ORACLE CORPORATION	62,212,155	37,073,696	25,138,459
ORBIT SOFTWARE	174,174	135,293	38,881
ORCAD	14,615	11,599	3,016
OSI SOFTWARE	413,944	301,113	112,831
OTHER SUPPLIERS	1,352,894,568	1,240,689,121	112,205,447
PAGENET	2,093,778	1,273,766	820,012
PARAMETRIC TECHNOLOGY	9,098,718	6,319,372	2,779,346
PATHLORE	341,852	310,502	31,349
PCS COMPUTER	3,573,583	3,195,487	378,095
PDA	15,290	9,600	5,690
PEOPLESOFiT	28,907,696	15,772,039	13,135,657
PERCEPTRON	48,938	42,500	6,438
PHOENIX	2,201,513	1,639,664	561,848
PINPOINT SOFTWARE	8,945	5,880	3,065
PKWARE INC	320,629	125,500	195,129
PLANT WATCH INC	3,213,049	2,641,754	571,295
PLATINUM TECHNOLOGY	151,192	124,828	26,364
PLEXUS SOFTWARE LICENSING	1,274,128	800,000	474,128
PRECISION GUESSWORK	3,203	2,250	953

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
PREMIER BUSINESS	302,910	183,009	119,901
PRICE WATERHOUSE COOPERS	3,146,136	2,646,675	499,461
PRINCETON SOFTECH	209,278	160,190	49,088
PROCESS SOFTWARE	96,408	64,948	31,460
PROFORMA CORPORATION	389,926	325,562	64,364
PROMODEL CORP.	9,786	8,750	1,036
PROVANTAGE	310,179	277,103	33,076
PUGH ROBERTS	5,030,263	4,528,219	502,044
PYRAMID SOLUTIONS	2,208,775	1,922,759	286,016
QMS	1,920,462	1,480,148	440,314
QUANTEX MICROSYSTEMS	73,121	45,479	27,642
QUANTUM DEVELOPMENT	817,421	689,987	127,435
QUARTERDECK	645,742	320,350	325,392
RADIOSS	2,505,284	1,034,935	1,470,349
RADIX CONTROL	183,543	146,460	37,083
RAILINC CORP.	112,479	102,024	10,456
RASNA	1,345,739	1,002,293	343,446
RATIONAL SOFTWARE CORP	1,147,197	886,395	260,802
REAL NETWORKS	216,260	124,000	92,260
REMEDY	3,738,186	3,210,425	527,761
RESUMIX TECHNOLOGIES	541,566	427,000	114,566
ROGUE SOFTWARE	190,529	133,611	56,918
ROMAX TECHNOLOGIES	62,832	55,921	6,911
RSA SECURITY SECURITY DYNAMICS	2,298,163	1,909,135	389,028
SABA SOFTWARE	8,571,827	2,836,450	5,735,377
SAP AMERICA, INC.	281,106	249,901	31,206
SAUSAGE SOFTWARE	1,242	-	1,242
SBDS CORPORATION	8,841,045	909,500	7,931,545
SCHUMANN SECURITY SOFTWARE	2,637,042	1,877,200	759,842
SCI TECH	4,487	3,226	1,261
SDRC CORPORATION	414,032,507	177,294,098	236,738,409
SEAGATE SOFTWARE	7,701,422	6,408,883	1,292,539
SEAY SYSTEMS	182,510	152,701	29,809
SENSABLE	70,745	62,665	8,079
SERENA SOFTWARE	584,841	443,054	141,787
SIEBEL INC	4,216,730	2,945,486	1,271,244
SIGMA DATA	3,477,610	2,453,196	1,024,415
SILICON GRAPHICS INC	143,301,508	112,207,467	31,094,042
SILMA	5,096,959	2,341,440	2,755,519
SIMMETRIX	108,806	95,040	13,766
SKJ CORPORATION	2,577,920	1,968,328	609,591
SKYTEL	145,343	112,020	33,324
SOFTLOGIC SOLUTIONS	650,961	258,374	392,587
SOFTWARE DEVELOPMENT SYSTEMS	15,486	11,980	3,506
SOFTWARE SPECTRUM SELECT	1,363,672	321,300	1,042,372
SOFTWORKS INC	268,572	186,201	82,371
SOFY	417,263	228,996	188,267
SOLUTIONSOFT	659,607	315,200	344,407
SOMAT	32,279	-	32,279
SOUTHERN ELECTRONIC DISTRIBUTION	2,388,809	1,737,680	651,129
SPSS	317,112	208,585	108,527
STARBURST COMMUNICATIONS	627,366	248,125	379,241

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
STERLING COMMERCE	526,161	349,550	176,611
STERLING SOFTWARE	2,659,195	1,849,242	809,953
STRATASYS	1,499,089	1,334,486	164,603
STRATEGIC INTERACTIVE	1,103,616	968,459	135,157
STRATEGIC MARKETING SYSTEMS	65,250	-	65,250
SUN MICROSYSTEMS	224,175,643	199,536,666	24,638,977
SUSAN EVANS ASSOCIATES	298,391	225,202	73,190
SWAN INTERNATIONAL	407,575	189,672	217,903
SWITCH COMPUTERS	71,245	51,790	19,455
SYMANTEC	524,772	321,300	203,472
SYMBOL TECHNOLOGIES	4,588	-	4,588
SYSTEMS ALTERNATIVES	44,247	38,550	5,697
TALLY SYSTEMS	268,622	208,457	60,165
TALUS	17,061,357	12,350,000	4,711,357
TAXWARE INTERNATIONAL	241,873	182,100	59,773
TD TECHNOLOGIES	279,556	136,140	143,416
TECHDATA	2,661,020	2,255,834	405,186
TECHNOMATIX	117,965	103,000	14,965
TECMATH	248,221	190,220	58,001
TECNOMATIX TECHNOLOGIES	2,693,964	1,283,367	1,410,597
TEK GROUP	511,109	414,310	96,799
TEKNEKRON	181,816	157,732	24,084
TELEADAPT	305,935	246,307	59,627
TELXON	23,039,234	16,399,704	6,639,531
THE AVTECH COMPANY	65,844	58,750	7,094
THE VIRTUAL GROUP	879,732	712,020	167,712
THERMOANALYTICS	194,826	160,000	34,826
TIDAL SOFTWARE	157,223	117,105	40,118
TIVOLI SYSTEMS	11,980,348	6,639,200	5,341,148
TNET	70,000	-	70,000
TNO-MADYMO	1,655,205	987,506	667,700
TOC GLOBAL COMMUNICATIONS INC	1,956,915	1,708,660	248,255
TRANSCENDENT DESIGN TECHNOLOGY	2,480,503	2,132,870	347,633
TRANSERA CORPORATION	110,624	83,459	27,164
TRANSOM TECHNOLOGIES	182,792	88,950	93,842
TRIADA LTD	7,181,549	5,000,000	2,181,549
TRILLIUM TEAMOLOGIES	116,261	94,080	22,181
TRILOGY	58,781,212	15,000,000	43,781,212
UNIGRAPHICS	20,317	12,757	7,560
UNIVERSITY OF MARYLAND	79,632	49,992	29,640
UNIVERSITY OF TEXAS AT AUSTIN	97,922	85,500	12,422
UNIVERSITY OF WALES UK	351,844	301,312	50,532
US DATA CORP	3,723,795	2,611,413	1,112,382
VECTOR CANTECH	559,378	337,960	221,418
VERITAS	3,938,487	2,161,037	1,777,451
VIASOFT	2,646,600	718,750	1,927,850
VIATECH	3,932,932	3,066,966	865,966
VIEWLOGIC	2,937,214	2,078,490	858,724
VISIONARY BUSINESS SYSTEMS	1,043,781	879,382	164,399
VISIONTEK INC	310,713	276,536	34,177
VISUAL NUMERICS	1,154,808	827,900	326,908
VMA	145,513	59,501	86,012

Actual Savings by Supplier**Exhibit H-1**

Supplier	Base Price	SNAPP's Cost	Total Cost Savings
VMA ENGINEERING	34,792	23,833	10,959
V-MARK	666,628	544,848	121,780
VME MICROSYSTEMS	208,883	174,877	34,006
VW GEDAS	35,935	25,200	10,735
WALL STREET SYSTEMS	419,568	367,152	52,416
WANG	87,329,993	71,033,146	16,296,847
WIND RIVER SYSTEMS	3,719,392	3,216,191	503,201
WINZIP COMPUTING, INC	201,846	83,814	118,032
WM ASSOCIATES	116,460	72,600	43,860
WOLFRAM RESEARCH, INC.	287,259	235,152	52,107
WORDPERFECT	9,334,585	2,156,848	7,177,737
WYLE ELECTRONICS	320,330	241,352	78,977
XEROX	32,441	-	32,441
ZELINA DESIGN	98,094	85,410	12,684
ZUKEN REDAC	4,240,169	2,142,491	2,097,677
GRAND TOTAL	4,240,985,876	2,997,382,280	1,243,603,596
	% Savings as a % of Total SNAPP Cost		41.490%

Exhibit H-2



INTER OFFICE

FAO Purchasing

April 11, 1997

To: Mr. J. A. Nasser
Mr. J. M. Devine

cc: Mr. K. R. Dabrowski
Mr. C. E. Mazzorin
Mr. W. A. Swift

Subject: SNAPP

Recently you asked some questions regarding the role of SNAPP as a supplier to Ford Motor Company. SNAPP is a captive minority supplier to Ford of computer hardware and software in North America and Europe serving as a 'single point of contact' with about 4,000 sub-suppliers. Attached for your information is a brief overview of SNAPP and our relationship with them.

As noted in the last paragraph, we are working with Process Leadership to assess the future role of SNAPP given the fast changing technology drivers for computer hardware and software.

Please let us know if you wish to discuss further.

A handwritten signature in black ink that appears to read "Rich". Below the signature, the name "R.C. Honecker" is printed in a smaller, sans-serif font.

A handwritten signature in black ink that appears to read "Paul". Below the signature, the name "P. M. Myers" is printed in a smaller, sans-serif font.

Attachment

FORD/SNAPP-00092227

Overview of SNAPP

Background

- SNAPP is a captive Ford supplier of computer hardware and software in North America and Europe, serving as a 'single point of contact' with approximately 4000 sub-suppliers.
- The establishment of SNAPP in 1991 was driven by Ford Purchasing to help manage the procurement of computer-related products. Key reasons for developing SNAPP included the following:
 - To manage the volume associated with significantly increased requirements for hardware and software;
 - To provide a level of procurement expertise related to the computer industry that did not exist within the company;
 - To implement a more strategic approach to procurement -- leveraging the volume and helping to standardize Ford specifications.
- Purchases from SNAPP have increased from \$28 million in 1991 to approximately \$500 million in 1996. SNAPP is Ford's largest minority-owned supplier.
- The relationship with SNAPP is similar in concept to Ford's relationship with GRI -- another captive supplier responsible for managing the procurement of agency personnel and consulting services.
- Today, SNAPP manages the entire procurement process for Ford for computer hardware and software, including negotiations, order consolidation, warehousing of standard items, delivery follow-up with sub-suppliers, managing a hotline for Ford customers, administrative requirements, and maintenance of electronic catalogs and prices.

Financial Arrangements

- Ford has a three-year contract with SNAPP, effective 10/1/96. The contract provides for markups ranging from 2.5% to 5.5%, with exceptions for large volume purchases. The contract also includes a targeted profit before tax of 1.75%, and a requirement for SNAPP to meet annual productivity improvements of 5%.
- The contract also provides incentives for SNAPP to achieve cost reductions, including a 50/50 sharing of cost savings in the first year.
- SNAPP's revenue is capped based on the metrics in the contract -- markups are adjusted if profitability exceeds the targeted level.
- SNAPP's pricing structure is expected to be competitive with prices that could be negotiated through traditional purchasing -- including their revenue from markups.

Overall Assessment

- To date, Purchasing's assessment of SNAPP is that they have provided improved customer service while reducing Ford's administrative requirements. Through benchmarking, SNAPP's prices are considered to be competitive for comparably specified equipment -- including their fees. As an example of their negotiations performance, PC prices have been reduced from 'best' dealer price plus 20% (fourth quarter, 1991) to 'best' dealer price less 22% (first quarter, 1997).
- To ensure ongoing competitiveness, a 'visioning' process is being established with Process Leadership in April, 1997 to agree on the technology drivers for hardware and software products and services and to forecast acquisition and delivery methods in the next 3 - 5 years. As part of the process, SNAPP's future role with Ford will be assessed to ensure continuing competitiveness.

Exhibit I

UHY Advisors MI, Inc.
SNAPP v. Ford Motor Company
Interest on Late Payments from Ford

Exhibit I

Line	Description	Payment Terms	Period	Amount
1	SNAPP North America	15/30 Prox; Net 30	(A) 1991-1994	\$ 539,968
2	SNAPP North America	Net 30	1995	1,135,247
3	SNAPP North America	Net 30; Net 5	(B) 1996	949,371
4	SNAPP Europe	Net 30 EOM	1995-2000	1,996,923
5	Subtotal Net 30 Amounts Due			4,621,509
6	SNAPP North America	Net 5	1997	1,030,752
7	SNAPP North America	Net 5	1998	971,321
8	SNAPP North America	Net 5	1999	1,137,783
9	SNAPP North America	Net 5	2000	376,641
10	IMPACT	Net 5	1995	44,181
11	IMPACT	Net 5	1996	77,449
12	IMPACT	Net 5	1997	34,642
13	IMPACT	Net 5	1998	45,845
14	IMPACT	Net 5	1999	36,914
15	IMPACT	Net 5	2000	2,718
16	Subtotal Net 5 Amounts Due			3,758,246
Total Interest Due for Late Payments				\$ 8,379,755

Footnotes

(A) Terms 15/30 prox from 1991 - June 30, 1994; Net 30 from July 1, 1994 - Jan. 29, 1995

(B) Terms Net 30 Jan. 2, 1996 - June 29, 1996; Net 5 from July 1, 1996 - Jan. 5, 1997

Exhibit J

UHY Advisors MI, Inc.
SNAPP v. Ford Motor Company
Late Charges Due on Payments Under Master Equipment Lease Agreement

Exhibit J

Line	Equipment Location	Amount
1	North America	\$ 312,060
2	Europe	<u>567,348</u>
3	Total Due on Late Charges	<u>\$ 879,408</u>

Exhibit K

UHY Advisors MI, Inc.
SNAPP v. Ford Motor Company
Lost Interest Income From Lease Program Agreement

Exhibit K

<u>Line</u>	<u>Equipment Location</u>	<u>Total Lease Payments Over Term of LPA</u>		<u>Amount</u>
1	North America	\$ 67,219,283	\$ 174,049	
2	Europe	32,586,077		80,747
3	Total Lost Interest Income			\$ 254,796

Exhibit L

UHY Advisors MI, Inc.
 SNAPP v. Ford Motor Company
 SNAPP Damages Under 1999 Agreement

Exhibit L

Line	Element	Description	Amount
1	A	Damage: Current Ford Accounts Receivable Balance due to SNAPP¹	\$ 5,500,000
2		Type II Orders Cancelled by Ford ²	103,500,259
3	A	Damage: Lost Mark-Up on Certain Type II Transactions²	<u>4,318,537</u>
4	B	Damage: SNAPP's operating costs incurred during term of the agreement³	8,973,661
<u>2% Profit Calculation³</u>			
Summary of PN Prices:			
5		Type I and Type II	184,976,962
6		Type III	99,747,325
7		Type IV	<u>62,154,734</u>
8		Total PN Price	346,879,021
9	C	Less: Mark-Up Included in Line 8	(12,669,462)
10		Total PN Price less Mark-Up	<u>334,209,559</u>
11	D	Damage: 2% of Total PN Price less Mark-Up (Line 10 * 2%)	6,684,191
12	E	Damage: 2% of Type III and IV Transactions³	3,238,041
13		SNAPP Damages Under 1999 Agreement (Element A, B, D and E)	<u>\$ 28,714,430</u>

Footnotes:

¹ Refer to Exhibit N Page 1

² Refer to Exhibit M Page 7

³ June 30, 2000 Invoice from SNAPP to Ford (SNAPP Exhibit 1365 018882)

Exhibit M

Lost Mark-up on Certain Type II Transactions under the 1999 Agreement					Exhibit M
Ford PN/PO #	Date Order Issued To SNAPP	Original Order Value	Order Amount when Cancelled by Ford	Product/Service Value of Cancelled Order	Lost Mark-Up
105694	19991103	38,880.00	9,756.00	9,223.76	532.24
107855	19990426	44,448.00	44,448.00	40,279.08	4,168.92
180239	19981215	60,309.00	20,103.00	18,359.10	1,743.90
576904	19961003	2,719,330.00	743,536.00	743,536.00	0.00
576909	19961003	163,841.00	33,894.00	33,894.00	0.00
578511	19980601	454,964.00	176,072.00	163,510.00	12,562.00
735564	19990519	34,404.00	8,052.00	7,458.00	594.00
735611	19990524	9,027.00	4,242.00	4,021.00	221.00
737589	19990629	37,584.00	19,024.00	17,630.00	1,394.00
741412	19991110	105,732.00	23,463.00	21,725.00	1,738.00
817570	19990226	7,969.00	1,154.00	1,046.17	107.83
874953	19961003	196,153.00	40,640.00	40,640.00	0.00
874954	19970206	826,272.00	275,424.00	275,424.00	0.00
B26209	19990511	8,528.00	8,528.00	7,896.40	631.60
B89579	19991208	1,937,781.00	1,253,772.00	1,188,410.00	65,362.00
B91814	19991129	59,000.00	1,888.00	1,692.80	195.20
R-733180	19990312	16,812.00	8,406.00	7,752.56	653.44
RCO-068024	19980818	7,370.00	2,211.00	2,057.82	153.18
Subtotal, Europe orders:		6,728,404.00	2,674,613.00	2,584,555.69	90,057.31
0000-0M1666	19990809	4,349.00	4,349.00	4,089.10	259.90
1700-072691	19961127	22,024.58	16,618.52	16,618.52	0.00
1700-323640	19951127	78,789.00	20,720.00	19,640.94	1,079.06
2450-130411	19991013	2,461.00	2,461.00	2,332.00	129.00
2450-130471	19990527	195,647.91	171,470.91	162,608.93	8,861.98
2450-131596	19991108	9,927.00	516.00	516.00	0.00
2450-240684	19990805	658,813.00	240,800.00	233,786.22	7,013.78
2450-240684	19990805	658,813.00	418,013.00	405,838.78	12,174.22
2450-263034	19980717	72,795.00	72,795.00	69,000.00	3,795.00
2450-292587	19990809	76,470.00	76,470.00	72,450.00	4,020.00
2450-367119	19981222	20,488.00	10,585.00	10,555.73	29.27
2450-935315	19980527	15,858.50	1,214.50	1,150.75	63.75
2460-053703	19981030	3,325.00	3,325.00	3,150.00	175.00
2460-130023	19980513	41,671.31	36,919.31	34,987.50	1,931.81
2460-130441	19991001	801.00	801.00	759.24	41.76
2460-293724	19980824	10,000.00	4,002.00	3,781.89	220.11
2622-131554	19991116	3,258.71	1,476.00	1,399.20	76.80
3399-981602	19990223	426,200.00	117,865.00	111,739.81	6,125.19
4300-252376	19990720	30,400.00	3,800.00	3,600.00	200.00
47-9-W26219	19980803	15,614.00	7,806.00	7,400.00	406.00
47-E-RG2988	19980617	3,764.99	3,764.99	3,568.72	196.27
47-P-WD3509	19980526	1,521.00	1,014.00	918.00	96.00
6572-758831	19990722	30,486.00	20,826.81	10,282.08	10,544.73
6572-758837	19990722	57,405.00	55,757.70	53,761.57	1,996.13
7500-257657	19980711	406,362.00	339,071.00	321,394.09	17,676.91
7500-971722	19951020	46,946.47	46,946.47	45,660.84	1,285.63
8100-964586	19970620	799,600.00	111,830.00	106,000.00	5,830.00
8800-248756	19990625	30,000.00	30,000.00	28,436.25	1,563.75
8800-267421	19991111	52,770.00	7,629.00	7,231.28	397.72
8800-267781	19990601	4,160.00	3,462.00	3,281.50	180.50
8800-267841	19990303	22,089,591.00	22,089,591.00	21,342,999.90	746,591.10
8800-306501	19990824	499,999.00	369,211.45	349,963.44	19,248.01

Lost Mark-up on Certain Type II Transactions under the 1999 Agreement					Exhibit M
Ford PN/PO #	Date Order Issued To SNAPP	Original Order Value	Order Amount when Cancelled by Ford	Product/Service Value of Cancelled Order	Lost Mark-Up
8800-916581	19990920	30,131.00	419.00	396.80	22.20
8806-101898	19970117	8,902,431.00	2,636,828.00	2,560,027.00	76,801.00
8806-103226	19990317	24,924.00	24,924.00	23,625.00	1,299.00
8806-240654	19980928	1,057,743.00	556,656.00	510,379.30	46,276.70
8813-121975	19990215	11,668.00	1,796.00	1,796.00	0.00
8826-099879	19970919	86,104.00	17,056.00	16,117.92	938.08
A01RL97-014210	19970307	1,945,585.00	72,326.00	68,555.00	3,771.00
A01RL97-014425	19970728	1,258,615.00	503,446.00	477,200.00	26,246.00
A01RL97-014429	19981014	42,155.50	17,679.25	16,758.08	921.17
A01RL97-014433	19970331	108,481.00	1,583.00	1,500.00	83.00
A01RL97-014433	19970331	18,124.00	18,124.00	17,179.00	945.00
A01RL97-018687	19971217	189,900.00	10,550.00	10,000.00	550.00
A01RL98-019390	19980220	280,000.00	49,686.03	47,096.04	2,589.99
A01RL98-020323	19980410	205,652.00	15,672.00	14,817.16	854.84
A01RL98-020705	19980512	18,973.53	11,059.53	10,482.44	577.09
A01RL98-020768	19980515	425,266.00	57,143.36	54,000.48	3,142.88
A01RL98-021503	19980721	814,550.00	280,163.45	265,555.57	14,607.88
A01RL98-021646	19990203	490,064.00	367,548.00	348,386.40	19,161.60
A01RL98-021655	19980811	63,192.00	42,128.00	39,932.00	2,196.00
A01RL98-022394	19981006	16,040.00	8,020.00	7,600.00	420.00
A01RL98-022397	19980929	4,867.00	4,867.00	220.00	4,647.00
A01RL98-022463	19981217	174,250.00	328.00	312.00	16.00
A01RL98-022464	19990701	11,211.00	7,508.34	7,116.40	391.94
A01RL98-022586	19981016	50,765.00	42,965.00	40,982.00	1,983.00
A01RL98-022640	19990830	118,688.00	4,292.85	3,863.57	429.29
A01RL98-022914	19981207	525,159.00	152,814.00	149,803.00	3,011.00
A01RL98-022964	19981201	14,600.00	1,995.00	1,938.00	57.00
A01RL98-023066	19981217	5,694,724.00	2,462,025.21	2,400,714.57	61,310.64
A01RL98-023162	19981201	20,045.00	6,414.00	6,080.00	334.00
A01RL98-023465	19981222	2,944,581.00	2,412,861.00	2,287,072.00	125,789.00
A01RL99-023695	19991222	163,527.66	6,878.66	6,520.56	358.10
A01RL99-023997	19990204	205,000.00	117,638.00	114,768.75	2,869.25
A01RL99-024357	19990429	31,334.50	3,165.00	3,000.00	165.00
A01RL99-024497	19990309	126,260.00	41,471.00	40,370.00	1,101.00
A01RL99-024535	19990429	1,881,914.00	1,208.00	1,175.00	33.00
A01RL99-024538	19990319	33,000.00	53,403.87	52,382.13	1,021.74
A01RL99-024704	19990316	180,000.00	4,626.21	4,373.40	252.81
A01RL99-024878	19990326	54,538.00	20,502.00	19,432.69	1,069.31
A01RL99-024879	19991206	8,671.00	8,671.00	8,219.00	452.00
A01RL99-024988	19990415	102,125.00	1,960.49	1,852.66	107.83
A01RL99-025080	19990415	31,444.60	30,273.55	28,695.00	1,578.55
A01RL99-025163	19990521	13,104,000.00	11,611,600.00	11,165,000.00	446,600.00
A01RL99-025193	19990420	175,014.00	116,676.00	110,592.00	6,084.00
A01RL99-025210	19990519	5,616,000.00	4,976,400.00	4,785,000.00	191,400.00
A01RL99-025300	19990602	1,309,088.00	6,735.57	6,384.43	351.14
A01RL99-025300	19990602	7,012.57	7,012.57	6,647.51	365.00
A01RL99-025300	19990602	192,432.00	192,432.00	182,400.00	10,032.00
A01RL99-025300	19990602	1,309,088.00	193,708.28	183,610.24	10,098.04
A01RL99-025486	19990511	238,990.00	238,990.00	226,485.54	12,504.46
A01RL99-025640	19990816	193,416.00	64,264.00	60,913.00	3,351.00
A01RL99-025660	19990520	3,431,367.00	2,183,597.00	2,069,760.00	113,837.00
A01RL99-025831	19990607	42,728.00	14,574.00	13,814.02	759.98
A01RL99-025855	19990701	84,189.00	20,258.58	19,204.10	1,054.48
A01RL99-025901	19990610	6,020.00	6,020.00	5,706.00	314.00

Lost Mark-up on Certain Type II Transactions under the 1999 Agreement					Exhibit M
Ford PN/PO #	Date Order Issued To SNAPP	Original Order Value	Order Amount when Cancelled by Ford	Product/Service Value of Cancelled Order	Lost Mark-Up
A01RL99-025901	19990610	6,020.00	6,020.00	5,706.00	314.00
A01RL99-025901	19990610	6,020.00	6,020.00	5,706.00	314.00
A01RL99-025980	19990622	45,420.00	45,420.00	43,050.00	2,370.00
A01RL99-026062	19991117	30,655.00	1,319.00	1,250.22	68.78
A01RL99-026087	19991222	84,928.00	56,270.08	53,336.10	2,933.98
A01RL99-026483	19990806	422,498.00	81,155.00	76,903.08	4,251.92
A01RL99-026525	19990810	1,456.00	1,456.00	1,380.00	76.00
A01RL99-026562	19990914	27,649.00	711.00	673.89	37.11
A01RL99-026644	19990820	81,815.00	2,095.00	1,984.00	111.00
A01RL99-026883	19990928	407,756.00	28,798.20	27,960.00	838.20
A01RL99-026898	19990929	100,000.00	63,215.00	59,768.50	3,446.50
A01RL99-026907	19990927	768,750.00	419,090.00	397,270.75	21,819.25
A01RL99-026908	19990928	55,608.00	2,867.00	2,782.01	84.99
A01RL99-026975	19991109	76,930.00	76,930.00	72,916.62	4,013.38
A01RL99-026976	19991102	25,360.00	25,360.00	24,000.00	1,360.00
A01RL99-027008	19990930	7,687,500.00	5,125,000.00	5,000,000.00	125,000.00
A01RL99-027014	19991005	125,000.00	6,534.50	6,194.45	340.05
A01RL99-027023	19991001	453,776.00	342,149.00	324,825.00	17,324.00
A01RL99-027065	19991006	5,050,139.00	4,366,538.00	4,138,899.00	227,639.00
A01RL99-027079	19991124	12,884,412.00	11,013,675.00	10,439,502.00	574,173.00
A01RL99-027092	19991119	6,750.00	6,750.00	6,400.00	350.00
A01RL99-027107	19991018	215,851.00	18,511.00	17,581.99	929.01
A01RL99-027107	19991018	215,851.00	197,340.00	187,425.85	9,914.15
A01RL99-027111	19991018	494,190.00	494,190.00	468,500.00	25,690.00
A01RL99-027156	19991014	41,000.00	21,156.00	19,995.00	1,161.00
A01RL99-027238	19991026	20,000.00	17,025.00	16,137.00	888.00
A01RL99-027304	19991208	27,991.08	9,296.77	9,174.00	122.77
A01RL99-027328	19991203	9,437.00	9,437.00	8,945.00	492.00
A01RL99-027351	19991215	370,157.30	268,566.90	253,365.00	15,201.90
A01RL99-027409	19991210	46,230.00	36,830.00	34,925.00	1,905.00
A01RL99-027435	19991117	2,482.00	2,482.00	2,352.40	129.60
A01RL99-027579	19991203	91,458.30	33,691.30	32,526.60	1,164.70
A01RL99-027673	19991207	43,517.00	43,517.00	41,180.00	2,337.00
A01RL99-027684	19991207	56,266.00	5,064.00	4,800.00	264.00
A01RL99-027698	19991207	7,797,363.00	5,723,691.00	5,425,299.00	298,392.00
A01RL99-027739	19991209	30,000.00	7,708.00	7,306.01	401.99
A01RL99-027777	19991210	83,344.00	17,069.00	16,204.13	864.87
A01RL99-027829	19991223	159,988.00	113,035.00	108,225.00	4,810.00
A01RL99-027995	19991224	26,162.00	7,622.00	7,400.00	222.00
A01RL99-027996	19991224	197,199.68	108,370.10	105,213.38	3,156.72
A01RL99-027999	19991224	39,140.00	20,600.00	20,000.00	600.00
A05PO98-116872	19981214	8,519.00	1,796.00	1,796.00	0.00
A05RL99-117509	19990617	2,110.00	2,110.00	2,000.00	110.00
A10RL97-091231	19970731	25,000.00	7,930.28	7,493.85	436.43
A10RL98-099784	19990107	50,607.00	10,297.18	9,731.29	565.89
A10RL98-104177	19991020	288.06	288.06	273.06	15.00
A10RL98-105876	19980701	4,412.00	4,412.00	4,182.00	230.00
A10RL99-114057	19990416	66,793.00	27,563.00	26,126.11	1,436.89
A10RL99-116294	19990709	16,195,000.00	4,100,000.00	4,000,000.00	100,000.00
A10RL99-116484	19990722	27,019.00	514.00	488.40	25.60
A10RL99-117453	19990929	527,500.00	395,625.00	375,000.00	20,625.00
A10RL99-117453	19990929	1,229,000.00	701,500.00	665,000.00	36,500.00
A10RL99-118119	19991111	91,680.00	91,680.00	86,900.00	4,780.00
A10RL99-118341	19991012	9,097.00	8,992.94	8,524.36	468.58

Lost Mark-up on Certain Type II Transactions under the 1999 Agreement					Exhibit M
Ford PN/PO #	Date Order Issued To SNAPP	Original Order Value	Order Amount when Cancelled by Ford	Product/Service Value of Cancelled Order	Lost Mark-Up
A10RL99-118382	19991029	328,558.00	65,712.00	62,286.00	3,426.00
A10RL99-118528	19991104	4,242.00	4,242.00	4,200.00	42.00
A10RL99-119078	19991109	103,000.00	61,850.72	58,626.05	3,224.67
A10RL99-119160	19991108	84,272.00	84,271.53	79,543.85	4,727.68
A10RL99-119576	19991210	79,125.00	47,475.00	45,000.00	2,475.00
A10RL99-119578	19991124	27,219.00	18,146.00	17,200.00	946.00
A10RL99-119579	19991124	26,375.00	3,692.00	3,500.00	192.00
A10RL99-119594	19991202	263,750.00	158,250.00	150,000.00	8,250.00
A10RL99-119597	19991124	33,760.00	13,504.00	12,800.00	704.00
A10RL99-119599	19991122	28,485.00	11,394.00	10,800.00	594.00
A10RL99-119634	19991123	149,576.00	149,576.00	141,778.00	7,798.00
A10RL99-119636	19991123	31,650.00	31,650.00	30,000.00	1,650.00
A10RL99-119688	19991124	77,632.00	1,540.00	1,460.00	80.00
A10RL99-119698	19991210	44,310.00	44,310.00	42,000.00	2,310.00
A10RL99-119699	19991124	44,310.00	13,293.00	12,600.00	693.00
A10RL99-119702	19991202	232,100.00	92,840.00	88,000.00	4,840.00
A10RL99-120169	19991217	15,330.00	15,330.00	14,600.00	730.00
A11RL99-202314	19990831	4,358.00	4,358.00	4,131.39	226.61
A30RL99-002076	19990309	189,900.00	79,260.00	75,128.00	4,132.00
A31RL98-200430	19990510	12,700.00	8,467.00	8,025.60	441.40
A38RL98-004077	19980403	10,022.00	10,022.00	9,500.00	522.00
A38RL98-004138	19980506	1,476.00	1,476.00	1,399.00	77.00
A38RL98-004418	19981124	5,337.00	277.40	262.98	14.42
A38RL99-004599	19990727	109.00	109.00	103.32	5.68
A38RL99-004673	19990401	9,504.00	5,280.00	5,000.00	280.00
A42RL99-000446	19990520	91,744.00	2,092.44	1,983.37	109.07
A45RL99-756676	19990729	394,381.00	9,390.00	8,900.00	490.00
A45RL99-756676	19990729	338,040.00	272,310.00	258,100.00	14,210.00
A50RL99-004563	19991130	256,365.00	10,550.00	10,000.00	550.00
A50RL99-005269	19991015	2,992,455.00	1,400,526.00	1,327,512.50	73,013.50
A57RL98-006278	19980728	67,319.00	67,319.00	63,616.45	3,702.55
A57RL98-006768	19980310	14,440.07	14,440.07	13,645.80	794.27
A57RL98-007545	19981014	5,000.00	5,000.00	4,739.33	260.67
A57RL98-007955	19980727	58,707.00	50,506.88	47,874.01	2,632.87
A57RL98-008084	19980729	299,000.00	187,791.71	178,000.19	9,791.52
A57RL98-008813	19991203	68,575.00	68,575.00	65,000.00	3,575.00
A57RL99-009483	19990319	399,845.00	285,121.26	270,257.80	14,863.46
A57RL99-010117	19990415	172,989.00	122,245.56	104,940.00	17,305.56
A57RL99-010841	19990820	5,275.00	4,459.00	4,226.76	232.24
A57RL99-010997	19990727	6,073,504.00	3,354,900.00	3,180,000.00	174,900.00
A57RL99-010997	19990727	6,073,504.00	798,504.00	756,600.00	41,904.00
A57RL99-011344	19990826	913,760.00	2,872.53	2,722.65	149.88
A57RL99-011344	19990826	721,306.00	559,171.06	538,665.32	20,505.74
A57RL99-011563	19991008	10,550.00	8,732.00	8,276.48	455.52
A62RL97-104452	19971230	13,500.00	1,217.81	1,153.94	63.87
A62RL99-105344	19990304	250,480.00	25,467.40	24,242.39	1,225.01
A62RL99-105367	19990311	241,284.18	14,673.00	13,907.50	765.50
A62RL99-105381	19990311	16,884.00	16,884.00	16,000.00	884.00
AARRL97-560702	19971217	2,004,500.00	464,200.00	440,000.00	24,200.00
AARRL97-560702	19980223	2,004,500.00	487,410.00	462,000.00	25,410.00
AARRL99-564995	19990726	370,336.00	238,660.00	219,793.00	18,867.00
AARRL99-565397	19990823	32,072.00	32,072.00	30,400.00	1,672.00
AARRL99-565527	19991117	100,430.00	13,055.00	12,374.36	680.64
AARRL99-566249	19990924	5,499.00	5,499.00	5,212.62	286.38

Lost Mark-up on Certain Type II Transactions under the 1999 Agreement					Exhibit M
Ford PN/PO #	Date Order Issued To SNAPP	Original Order Value	Order Amount when Cancelled by Ford	Product/Service Value of Cancelled Order	Lost Mark-Up
AARRL99-566411	19971015	309,015.00	16,080.00	15,241.43	838.57
AARRL99-566447	19991014	157,635.00	88,413.00	83,804.00	4,609.00
AARRL99-566528	19991027	492,158.00	6,858.00	6,500.00	358.00
AARRL99-566560	19991103	6,804.00	6,804.00	6,562.55	241.45
AARRL99-566839	19991129	120,438.00	20,045.00	18,999.93	1,045.07
AATRL99-172624	19990622	10,600.00	6,572.00	6,200.00	372.00
AATRL99-173878	19990909	140,000.00	76,000.00	72,038.00	3,962.00
AATRL99-174866	19991119	556,547.00	318,897.00	302,249.00	16,648.00
AAURL99-201236	19990528	21,013.00	1,183.00	1,120.00	63.00
AAYRL99-010128	19991223	50,640.00	43,614.92	41,341.45	2,273.47
ABDRL99-601900	19991025	2,728.00	2,728.00	2,700.00	28.00
ABDRL99-601900	19991025	8,484.00	8,484.00	8,400.00	84.00
ABDRL99-601900	19991025	8,480.00	8,480.00	8,400.00	80.00
ABDRL99-601900	19991025	1,582.50	1,582.50	1,500.00	82.50
ABDRL99-601929	19991103	200,000.00	30,394.79	28,810.19	1,584.60
ABDRL99-602224	19991112	9,393.00	9,393.00	9,300.00	93.00
ABFRL99-800238	19990601	879,841.00	21,170.00	20,066.16	1,103.84
ABFRL99-800242	19990601	20,546.00	20,546.00	19,474.00	1,072.00
ABFRL99-800243	19990601	441,340.00	90,161.00	85,460.66	4,700.34
ABFRL99-800244	19990607	173,389.00	75,695.00	71,749.87	3,945.13
ABFRL99-800277	19990624	25,635.00	7,830.00	7,425.00	405.00
ABFRL99-800317	19990817	140,579.00	28,574.00	27,085.50	1,488.50
ABFRL99-800368	19991027	21,440.00	13,889.00	13,170.00	719.00
ABGRL98-000424	19980707	29,980.00	5,996.00	5,400.00	596.00
ABGRL99-003571	19990224	25,731.55	22,678.55	21,496.25	1,182.30
ABGRL99-003611	19990406	101,787.00	65,158.48	61,636.40	3,522.08
ABGRL99-004759	19990409	415,000.00	67,180.00	65,863.00	1,317.00
ABGRL99-005644	19990604	4,036.00	4,036.00	3,825.50	210.50
ABGRL99-005660	19990524	11,715.00	1,108.00	1,050.00	58.00
ABGRL99-006389	19990707	44,550.00	7,162.43	6,789.45	372.98
ABGRL99-006866	19990803	1,055.00	1,055.00	1,000.00	55.00
ABGRL99-006974	19990924	1,015,085.00	172,153.00	167,945.12	4,207.88
ABGRL99-007801	19991007	592,561.33	435,744.67	413,021.00	22,723.67
ABGRL99-007808	19991222	3,911.00	3,911.00	3,707.47	203.53
ABGRL99-008311	19991021	82,720.00	82,720.00	79,200.00	3,520.00
ABGRL99-008578	19991109	3,511.00	392.28	370.70	21.58
ABGRL99-008920	19991210	1,035,362.00	50,630.14	49,398.14	1,232.00
ABGRL99-008922	19991207	289,840.00	147,201.00	147,201.00	-
ABGRL99-008926	19991207	926,460.00	21,474.00	20,949.50	524.50
ABGRL99-009695	19991123	16,632.00	3,972.00	3,765.90	206.10
ABGRL99-010892	19991230	6,262.00	6,262.00	6,200.00	62.00
ABHRL99-000744	19990428	485,846.00	26,571.00	25,730.47	840.53
ABKRL99-400664	19990309	67,696.00	1,694.00	1,540.00	154.00
ABLRL99-101080	19991210	26,902.00	26,902.00	25,500.00	1,402.00
ABMRL99-000481	19990419	145,000.00	32,617.00	30,917.00	1,700.00
ABMRL99-000603	19990730	99,935.00	41,420.53	39,323.29	2,097.24
ABMRL99-000615	19990810	69,046.00	22,577.00	21,433.86	1,143.14
ABMRL99-000715	19991224	55,360.07	630.00	630.00	0.00
B07RL98-689299	19981215	17,275.00	7,099.00	6,729.00	370.00
B15RL99-551419	19991103	24,840.00	828.00	780.00	48.00
B20RL98-594014	19981229	6,225.00	6,225.00	5,900.00	325.00
B24RL98-603545	19980119	23,210.00	23,210.00	22,000.00	1,210.00
B24RL98-610257	19981228	2,754.00	2,754.00	2,610.00	144.00
B24RL99-612214	19990422	2,441.25	2,441.25	2,315.25	126.00

Lost Mark-up on Certain Type II Transactions under the 1999 Agreement					Exhibit M
Ford PN/PO #	Date Order Issued To SNAPP	Original Order Value	Order Amount when Cancelled by Ford	Product/Service Value of Cancelled Order	Lost Mark-Up
B42RL97-660483	19971215	1,757.02	1,757.02	1,660.37	96.65
B42RL99-680387	19990726	19,201.00	3,376.00	3,200.00	176.00
B42RL99-680387	19990726	10,550.00	5,275.00	5,000.00	275.00
B42RL99-680387	19990726	10,552.00	4,220.00	4,000.00	220.00
B42RL99-684086	19991111	5,000.00	5,000.00	4,739.34	260.66
B45RL98-071932	19990331	10,005.00	5,037.00	4,745.00	292.00
B49RL98-024255	19980807	42,795.00	32,590.00	30,951.00	1,639.00
B60RL99-860736	19990128	179,989.00	1,512.00	1,425.06	86.94
B60RL99-861433	19990322	1,772.00	886.00	840.00	46.00
B60RL99-862612	19990914	379,800.00	84,400.00	80,000.00	4,400.00
B60RL99-862612	19990914	358,700.00	42,200.00	40,000.00	2,200.00
B60RL99-863070	19991001	18,463.00	6,858.00	6,500.00	358.00
B60RL99-863423	19990907	5,275.00	5,275.00	5,000.00	275.00
B60RL99-863470	19991207	221,550.00	105,500.00	100,000.00	5,500.00
B60RL99-864005	19991021	169,040.00	38,949.00	35,928.00	3,021.00
B60RL99-864136	19991112	2,820.00	1,156.00	1,156.00	0.00
B65RL99-285640	19990520	3,200.00	640.00	640.00	0.00
B69RL97-058361	19971031	11,957.00	8,002.77	7,585.93	416.84
B70RL99-305110	19991105	25,056.00	3,890.33	3,687.52	202.81
B74PO99-872092	19990903	1,047.72	1,047.72	1,047.72	0.00
B74RL98-870338	19990728	225,079.25	39,244.00	37,468.00	1,776.00
B74RL99-870354	19990111	89,960.00	28,120.00	26,652.00	1,468.00
B74RL99-873949	19990607	204,580.00	9,858.00	9,300.00	558.00
B74RL99-873949	19990607	204,580.00	16,748.00	15,800.00	948.00
B74RL99-874636	19990712	89,960.00	43,345.00	41,115.00	2,230.00
B74RL99-874942	19990720	15,825.40	2,933.00	2,780.00	153.00
B74RL99-876205	19991019	210,940.00	210,940.00	199,000.00	11,940.00
B74RL99-876350	19991005	1,762.00	1,762.00	1,670.24	91.76
B74RL99-876760	19991022	4,262.00	4,262.00	4,040.00	222.00
B74RL99-876868	19991111	65,320.00	42,600.00	40,200.00	2,400.00
B74RL99-877155	19991117	2,643.00	2,643.00	2,505.36	137.64
B74RL99-877742	19991220	1,196.00	1,196.00	1,133.75	62.25
B74RL99-877826	19991224	10,252.00	422.00	400.00	22.00
B79RL99-880224	19991005	17,355.00	4,220.00	4,000.00	220.00
B91RL99-038453	19990830	11,209.00	7,769.00	7,364.80	404.20
C47RL99-670700	19990503	349.00	349.00	330.72	18.28
C49RL97-039580	19971030	74,064.00	38,193.00	36,201.00	1,992.00
F01RL98-104554	19991206	17,794.00	8,897.00	8,433.33	463.67
F02RL99-857729	19990517	14,944.00	14,944.00	14,165.00	779.00
F02RL99-860278	19991223	2,054.00	1,350.00	1,280.00	70.00
F11RL99-001495	19990507	143,678.00	18,996.00	18,000.00	996.00
F11RL99-001715	19990603	17,928.00	5,976.00	5,664.00	312.00
F23RL99-600303	19990723	6,846.00	6,846.00	6,489.00	357.00
F31RL99-200199	19990603	26,892.00	5,229.00	4,956.00	273.00
F34RL99-650293	19990518	102,060.00	16,122.00	15,277.28	844.72
F41RL99-300474	19990723	6,846.00	6,846.00	6,489.00	357.00
G18PO99-105131	19990413	23,813.60	1,653.00	1,600.00	53.00
G18PO99-105131	19990413	3,793.80	3,603.00	3,498.00	105.00
G18PO99-105131	19990412	23,249.00	162.00	156.00	6.00
G24RL99-328107	19990525	6,332.00	3,166.00	3,000.00	166.00
G28PO99-263788	19990826	36,092.00	370.00	349.80	20.20
G53RL98-225083	19980616	79,591.00	4,789.00	4,525.61	263.39
G54RL98-387500	19980601	31,455.00	496.00	472.90	23.10
G54RL98-387500	19980106	939.00	939.00	889.60	49.40

Lost Mark-up on Certain Type II Transactions under the 1999 Agreement					Exhibit M
Ford PN/PO #	Date Order Issued To SNAPP	Original Order Value	Order Amount when Cancelled by Ford	Product/Service Value of Cancelled Order	Lost Mark-Up
G54RL99-411697	19991014	9,480.00	4,740.00	4,602.42	137.58
G54RL99-413181	19991202	14,316.00	5,965.00	5,737.50	227.50
G54RL99-413183	19991124	2,240.88	933.70	885.00	48.70
G54RL99-413269	19991222	7,833.00	5,222.00	4,950.00	272.00
G54RL99-414072	19991222	30,000.00	30,000.00	28,324.65	1,675.35
G73RL99-261077	19990413	37,764.00	839.29	795.54	43.75
G77RL98-156831	19980331	10,299.00	417.00	395.00	22.00
G92RL99-535924	19990507	5,275.00	3,525.00	3,341.23	183.77
GARRL99-201326	19990707	1,796.00	1,796.00	1,796.00	0.00
GARRL99-201569	19990830	7,200.00	3,240.00	3,060.00	180.00
GBARL97-100001	19971212	6,382.74	6,382.74	6,045.00	337.74
K19RL99-693413	19991022	34,151.00	15,519.00	14,715.00	804.00
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Subtotal, NA orders:		175,652,326.61	100,825,646.25	96,597,166.46	4,228,479.73
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Total		182,380,730.61	103,500,259.25	99,181,722.15	4,318,537.04
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Exhibit N

UHY Advisors MI, Inc.		Exhibit N
SNAPP v. Ford Motor Company		
Outstanding Ford Accounts Receivable Due to SNAPP		
Line	Description	Amount
1	Ford North America - Receivables Due to SNAPP	\$ 6,183,908
2	Ford Europe - Receivables Due to SNAPP	133,097
3	IMPACT - Receivables Due to SNAPP	<u>153,487</u>
4	Total Gross Accounts Receivable Due SNAPP (Sum of Lines 1-3)	6,470,492
5	Less: Reserve Recorded at 12/31/1999	(659,454)
6	Less: Additional Reserve for rounding purposes	<u>(311,038)</u>
7	Total Net Accounts Receivable Due SNAPP	<u>\$ 5,500,000</u>

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
0000-177427	2,078.00
0150-168119	60.68
0300-025309	12,627.00
0731-172689	61.00
1000-169231	128.00
1001-185713	132.00
1001-188097	387.00
1002-183281	132.00
1003-187523	1,152.00
1003-187542	748.00
1004-180650	66.00
1004-188227	50.10
1005-143085	64.00
1005-168572	128.00
1005-182266	117.68
1005-188020	188.00
1007-168718	1,590.00
1007-177749	123.00
1007-187654	2,150.00
1007-188329	66.00
1007-188698	80.00
1007-189203	62.00
1007-190001	57.00
1008-185519	138.00
1008-187074	174.00
1009-177872	123.00
1239-230937	29.44
1700-323640	4,609.94
2001-190987	36.68
2007-179011	147.00
2008-182561	1,943.00
2008-185708	264.00
2450-044323	1,957.16
2450-129645	843.00
2450-130411	1,513.36
2450-130415	15,140.00
2450-297308	1,034.25
3225-147998	60.68
4300-123348	11,722.00
4300-937530	2,202.00
4300-998221	3,179.99
4343-179301	66.00
47-2-RN4992	187.00
47-E-RD6072	23,848.00
47-J-B57827	64.00
47-J-B58149	1,057.00

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
47-J-QG3402	5,466.00
47-J-QG7463	114.00
6572-175059	6,250.00
6572-175108	2,139.76
6572-758833	3,433.92
6572-758834	146,087.65
8115-175019	274.00
8115-175034	460.00
8115-175041	26,424.72
8115-175093	247.00
8444-177134	66.00
8800-037186	30,190.00
8800-175995	984.00
8800-193107	212.04
8800-248755	165.00
8800-248854	22,220.07
8800-255674	5,929.66
8800-255676	5,311.66
8800-267841	512,874.50
8813-838019	70.00
A01PO99-025144	511.63
A01PO99-025324	1,207.00
A01PO99-026548	484.00
A01PO99-026565	1,362.00
A01RL95-006926	791.00
A01RL97-013079	230.00
A01RL97-013897	64.00
A01RL97-014433	6,178.28
A01RL97-018027	1,188.25
A01RL97-018451	4,627.96
A01RL97-018474	922.00
A01RL98-018946	5,870.00
A01RL98-019519	2,114.00
A01RL98-020323	3,237.76
A01RL98-020681	2,023.76
A01RL98-020686	1,951.44
A01RL98-020823	3,844.00
A01RL98-020946	2,108.98
A01RL98-021488	7,838.60
A01RL98-021647	12,824.40
A01RL98-021715	263.25
A01RL98-022204	4,560.00
A01RL98-022463	693.00
A01RL98-022524	190.00
A01RL98-022585	26,901.00
A01RL98-022640	474.63

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
A01RL98-023211	4,128.00
A01RL99-022678	2,062.72
A01RL99-023747	18,990.00
A01RL99-023997	49,324.44
A01RL99-024384	28.00
A01RL99-024395	1,897.27
A01RL99-024497	12,930.06
A01RL99-024538	27,032.33
A01RL99-024762	461.00
A01RL99-024794	4,258.50
A01RL99-024866	1,036.80
A01RL99-024916	3,766.13
A01RL99-025095	712.00
A01RL99-025570	100,191.50
A01RL99-025689	12,696.00
A01RL99-025691	11,109.00
A01RL99-025721	1,640.00
A01RL99-025785	7,101.90
A01RL99-026013	12,840.62
A01RL99-026039	885.00
A01RL99-026062	13,616.75
A01RL99-026537	364.25
A01RL99-026703	330.00
A01RL99-026776	674.00
A01RL99-026895	457.31
A01RL99-026896	194.00
A01RL99-026907	19,373.94
A01RL99-027156	82.00
A01RL99-027171	2,232.00
A01RL99-027232	69,960.00
A01RL99-027233	807.00
A01RL99-027552	539,810.02
A01RL99-027620	292.43
A01RL99-027678	1,915.00
A01RL99-027722	45.00
A01RL99-027778	4,465.00
A01RL99-027785	1,170.00
A01RL99-027797	229.00
A01RL99-027803	39,648.00
A01RL99-027885	293,740.00
A01RL99-027999	600.00
A10PO97-097119	39,096.00
A10PO98-100829	160.00
A10PO99-118916	2,113.54
A10RL97-085270	6,600.00
A10RL97-089562	5,814.00

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
A10RL98-101781	788.00
A10RL98-109081	265.69
A10RL98-109634	1,140.00
A10RL98-109906	76,910.00
A10RL98-110279	1,434.00
A10RL99-112044	957.00
A10RL99-115399	583.00
A10RL99-115494	342.00
A10RL99-116061	300,000.00
A10RL99-116484	1,859.00
A10RL99-117010	3,082.00
A10RL99-117260	3,289.00
A10RL99-117453	108,224.00
A28RL99-121671	1,577.00
A30RL98-001240	55,198.87
A38RL98-004468	197.24
A38RL99-004623	6,365.50
A38RL99-004651	1,408.74
A38RL99-004673	792.00
A38RL99-005028	66.00
A38RL99-005120	6,017.00
A42RL99-000382	8,387.78
A45PO99-756780	21,926.18
A45RL98-755315	4,478.80
A45RL99-756676	56,340.50
A49RL99-450418	25,439.30
A50RL99-003840	34,287.50
A50RL99-004819	183,270.90
A50RL99-005470	610,667.75
A50RL99-006152	101,442.32
A50RL99-006154	14,719.31
A57PO97-005055	1,212.20
A57PO97-006315	489.20
A57PO98-007046	3,460.68
A57PO98-007290	1,740.00
A57PO99-010261	9,390.39
A57PO99-011832	6,468.27
A57RL97-005049	1,053.00
A57RL98-006260	11,460.46
A57RL98-006768	15,410.79
A57RL98-007197	251,450.02
A57RL98-007640	4,125.52
A57RL98-007743	967.28
A57RL98-007955	2,709.85
A57RL98-007970	2,977.28
A57RL98-008389	3,445.00

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
A57RL98-008695	3,986.24
A57RL98-008832	174.90
A57RL98-009122	5,214.54
A57RL99-009409	18,432.49
A57RL99-009483	15,297.61
A57RL99-009889	270.30
A57RL99-010117	5,940.00
A57RL99-010370	69.96
A57RL99-010841	463.14
A57RL99-010977	2,947.20
A57RL99-011494	78.00
A57RL99-011563	1,927.08
A57RL99-011764	660.00
A57RL99-011818	274.01
A57RL99-011887	2,648.70
A57RL99-012097	30.07
A57RL99-012385	4,324.31
A57RL99-012533	114.00
A62RL97-104410	9,309.11
A62RL97-104452	1,217.81
A62RL98-104538	4,450.19
A62RL98-104579	3,240.35
A62RL98-104727	109.07
A62RL98-105040	10,123.54
A62RL98-105133	6,156.48
A62RL98-105161	273.48
A62RL98-105216	465.46
A62RL99-105222	3,945.00
A62RL99-105255	33,376.62
A62RL99-105291	3,376.00
A62RL99-105344	1,099.74
A62RL99-105458	952.09
A62RL99-105638	12,070.50
A67RL99-200012	1,023.31
AANRL98-700116	38.00
AANRL98-700124	248.40
AANRL99-700140	6.20
AAQRL99-458014	111.00
AARRL97-558535	8,428.00
AARRL98-562578	3,482.00
AARRL98-563610	951.00
AARRL99-563945	460.00
AARRL99-564209	480.00
AARRL99-564259	321.00
AARRL99-564884	2,230.00
AARRL99-564995	196.00

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
AARRL99-565228	24,190.00
AARRL99-565292	859.20
AARRL99-565389	82,646.00
AARRL99-565772	2,384.95
AARRL99-566246	31,396.00
AARRL99-566309	204.00
AARRL99-566447	3,801.00
AARRL99-566528	242,650.00
AARRL99-566796	132.00
AATRL99-173307	10,765.00
AATRL99-173715	313.00
AATRL99-174168	56.28
AATRL99-175387	658.00
AAUPO97-200550	148.00
AAURL99-201312	487.36
ABBRL98-001795	64.00
ABDRL99-601536	1,054.00
ABDRL99-601978	2,702.00
ABERL97-700783	177.00
ABFRL98-800100	420.00
ABGPO99-006947	3,817.60
ABGPO99-009979	4,714.89
ABGRL98-000424	9,243.44
ABGRL98-001754	447.00
ABGRL98-002910	213.00
ABGRL99-003195	3,477.00
ABGRL99-003724	2,681.92
ABGRL99-004065	2,915.00
ABGRL99-004085	1,436.00
ABGRL99-004490	7,357.98
ABGRL99-005187	1,010.75
ABGRL99-006128	117.00
ABGRL99-006265	457.00
ABGRL99-007210	46,000.00
ABGRL99-007214	8,740.00
ABGRL99-007437	159.90
ABGRL99-007663	3,693.00
ABGRL99-007737	108.00
ABGRL99-007801	26,980.73
ABGRL99-007828	1,653.00
ABGRL99-007831	540.00
ABGRL99-007977	1,042.35
ABGRL99-008926	20,856.40
ABGRL99-010618	57.00
ABGRL99-011590	4,500.00
ABHRL98-000008	1,433.50

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
ABKPO99-401369	384.90
ABKRL99-400885	418.04
ABKRL99-401239	45.28
ABKRL99-401434	1,144.00
ABKRL99-401592	3,756.00
ABMRL99-000402	6,091.78
ABMRL99-000490	47,170.00
ABMRL99-000698	258,842.70
ABSRL99-000289	6,063.60
B02RL98-537351	521.00
B02RL99-540123	850.00
B02RL99-548810	39.68
B03PO99-556292	68.00
B03RL97-540796	1,969.15
B04RL98-578153	1,884.00
B06RL95-589552	45,500.00
B06RL99-651972	6,413.00
B09RL97-583148	66.00
B09RL99-599593	107.00
B09RL99-603811	124.00
B12RL95-477433	45,500.00
B14RL99-549333	6,408.00
B15RL99-550709	285.00
B15RL99-550938	1,583.00
B17RL99-600219	279.00
B17RL99-608466	501.00
B18RL97-389152	6,420.00
B18RL97-389244	132.90
B18RL98-393252	2,645.00
B18RL99-393837	250.25
B18RL99-394296	2,638.00
B18RL99-395489	414.00
B20RL97-579319	1,849.52
B20RL98-589236	840.72
B21RL98-798880	1,947.40
B21RL99-802356	610.97
B22RL96-612696	2,057.58
B22RL98-641895	302.51
B22RL98-645056	1,438.08
B22RL99-648667	337.70
B22RL99-654293	198.32
B22RL99-654723	1,431.68
B22RL99-654883	65.00
B22RL99-657087	466.36
B24RL98-603545	5,138.00
B31RL99-521790	1,516.00

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
B31RL99-522008	379.45
B42RL99-676564	784.00
B43RL97-790022	6,592.54
B43RL98-801572	3,179.99
B43RL98-811380	3,160.00
B43RL99-828451	1,683.50
B43RL99-834198	3,616.00
B43RL99-837923	841.36
B49RL98-024255	1,301.00
B49RL99-042149	2,898.00
B60RL96-852764	2,137.00
B60RL97-856713	8,968.00
B60RL97-856996	748.00
B60RL98-858154	3,091.00
B60RL98-858316	1,615.00
B60RL98-859808	1,755.12
B60RL99-861580	727.50
B60RL99-863546	11,883.05
B60RL99-863663	1,013.81
B60RL99-864261	984.00
B62RL98-138929	2,200.00
B65RL98-277150	489.00
B65RL99-280665	3,496.00
B67PO99-060089	205.26
B67PO99-061825	262.00
B67RL99-062458	319.00
B69PO99-086263	259.74
B69RL99-077814	4,486.15
B69RL99-085537	4,535.00
B70RL98-295595	936.41
B71RL99-076812	13.05
B71RL99-084861	11,810.00
B74PO99-870940	1,232.00
B74RL97-863455	2,250.00
B74RL98-864813	4,681.41
B74RL98-865623	31,858.00
B74RL98-867855	2,064.40
B74RL98-868736	1,533.00
B74RL98-868918	400.00
B74RL98-869930	25,405.53
B74RL98-870047	1,031.00
B74RL99-869884	20,435.00
B74RL99-870316	2,413.00
B74RL99-870354	2,080.00
B74RL99-870922	12,940.14
B74RL99-870954	636.00

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
B74RL99-871514	11,832.00
B74RL99-871858	22,290.00
B74RL99-874045	535.50
B74RL99-874214	10,550.00
B74RL99-874636	88.78
B74RL99-874893	771.00
B74RL99-875000	13,720.00
B74RL99-875136	386.00
B74RL99-875145	8,439.00
B74RL99-875371	185.00
B74RL99-875492	1,008.00
B74RL99-875797	4,297.10
B74RL99-875870	38.96
B74RL99-875930	50.00
B74RL99-876344	22,552.00
B74RL99-876500	4,826.58
B74RL99-877000	71.00
B74RL99-877111	615.60
B74RL99-877254	2,176.00
B74RL99-877441	59.00
B74RL99-877467	4,352.00
B74RL99-877742	1,196.00
B79PO98-880111	44.00
B79RL98-880096	6,818.00
B79RL99-880254	385.00
B82RL99-569512	607.57
B82RL99-574921	492.12
B84RL99-595497	185.00
B87RL98-643379	1,057.00
B87RL99-663301	12,238.00
B87RL99-679297	820.00
B88RL99-519307	15,957.10
C49RL98-046394	528.55
C49RL99-049573	124.80
C49RL99-053533	2,303.13
C49RL99-054762	44.97
C49RL99-055139	4,378.00
C55RL99-496556	2,990.02
C55RL99-504130	5,206.00
C67RL99-310308	188.00
C85RL98-238430	1,238.10
C85RL99-255331	16,498.00
F02RL99-857619	5,054.00
F02RL99-858022	760.00
F02RL99-860278	176.20
F11RL99-002869	3,045.08

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
F34RL98-101645	1,431.00
G01RL98-851646	15,080.00
G01RL99-852238	2,026.00
G04RL97-205617	2,182.32
G04RL97-206630	40,618.00
G04RL99-209592	8,969.00
G04RL99-209944	22.10
G18PO99-105708	3.28
G18PO99-105838	13,032.79
G18PO99-105839	287.03
G18PO99-105841	159.67
G18RL96-101558	64.00
G18RL98-102901	853.97
G18RL98-103463	2,417.36
G18RL99-105133	52.40
G18RL99-105488	931.10
G18RL99-105817	123.52
G18RL99-106089	151.28
G18RL99-106404	344.16
G18RL99-106820	1,744.25
G18RL99-106921	57.36
G18RL99-107041	71.20
G24RL97-302663	2,293.00
G24RL99-329497	6,789.86
G28PO99-263788	212.00
G30RL99-219868	8,224.00
G51PO99-671319	330.00
G51RL99-661492	234.00
G53RL98-235250	9,570.24
G54RL98-388882	454.00
G54RL98-388992	7,955.00
G54RL99-403718	103.65
G54RL99-406467	218.00
G54RL99-408215	496.00
G54RL99-411341	1,302.00
G54RL99-411392	5,773.83
G54RL99-411697	61.29
G54RL99-413002	955.00
G54RL99-413176	4,893.00
G54RL99-413177	4,109.00
G54RL99-413181	45.52
G54RL99-413184	12,182.80
G54RL99-413187	12,689.04
G54RL99-413209	6,482.00
G54RL99-413221	10,286.00
G54RL99-413292	179.12

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
G54RL99-414072	8,351.45
G59RL99-150551	319.00
G59RL99-151462	74.49
G60RL99-850219	736.08
G61PO99-775464	422.23
G61RL96-684301	245.00
G61RL98-743934	56.00
G62RL99-436220	62.70
G63RL99-864155	2,160.00
G70RL98-521762	274.00
G71RL99-604175	6,378.82
G73RL98-257749	659.00
G73RL99-261334	301.00
G75RL97-222983	1,286.95
G75RL98-232946	1,296.00
G75RL98-236376	3,920.00
G75RL98-236515	736.00
G75RL99-249610	1,278.00
G75RL99-253292	1,200.00
G75RL99-253596	582.00
G77PO99-168862	1,518.00
G77RL97-152287	1,056.80
G77RL99-164931	272.00
G77RL99-167272	503.04
G77RL99-167407	35,070.00
G77RL99-167412	818.80
G77RL99-171660	40.95
G80RL96-255352	128.00
G80RL98-263480	2,908.25
G80RL98-264491	75.00
G80RL98-264857	510.00
G80RL99-266239	520.00
G80RL99-270311	1,052.00
G80RL99-270779	962.00
G80RL99-270805	1,183.00
G80RL99-271726	55.00
G80RL99-273776	220.00
G90RL99-851432	32,040.00
G91RL98-219737	1,128.25
G91RL99-238958	16,251.00
G92RL98-516791	1,688.00
G92RL99-543216	13.12
G92RL99-547123	288.00
G95RL99-632180	2,152.00
GANPO95-400515	64.00
GANRL99-414691	9.10

SNAPP North America Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
0000-002345	12,814.47
GANRL99-415370	120.05
GANRL99-415458	62.00
GARRL99-201320	10,293.00
GARRL99-201594	1,820.00
GAURL97-400515	60.68
GAURL99-400857	976.00
GBBPO99-600143	523.20
GBHPO99-855012	44.00
GO1RL96-851217	11,835.00
GO4RL96-204568	128.00
K19RL99-682514	3,044.00
K19RL99-682719	378.72
K19RL99-690711	1,860.00
K19RL99-691705	2,613.00
K19RL99-693294	1,026.00
K19RL99-693377	928.00
K19RL99-693415	1,026.00
K19RL99-694470	328.00
M01RL99-163349	212.00
M06RL99-455242	3,408.00
NANRL99-414020	8,634.00
R01RL99-507853	2,809.00
Total	6,183,907.84

SNAPP Europe Amounts Due

<u>PN/PO Reference Number</u>	<u>Accounts Receivable Outstanding</u>
028229	989.35
101007	83.30
356494	2,337.00
399087	82.25
399087	82.25
727606	333.18
727606	83.30
741027	54,672.00
912575	82.25
912575	83.30
912575	82.25
944213	212.67
944213	75.20
944213	150.40
944213	225.60
944213	75.20
944213	411.25
972736	141.78
972736	82.25
972736	82.25
95--001973	83.30
A01PO99-023552	266.00
A01PO99-023552	316.00
A01PO99-023552	351.00
A01PO99-023552	378.00
A01PO99-023552	816.00
A01PO99-023552	824.00
A01PO99-023552	882.00
A01PO99-023552	909.00
A01PO99-023552	1,008.00
A01PO99-023552	1,010.00
A01PO99-023552	1,180.00
A01PO99-023552	1,368.00
A01PO99-023552	1,503.00
A01PO99-023552	1,540.00
A01PO99-023552	1,998.00
A01PO99-023552	3,216.00
A01PO99-023552	3,897.34
A01PO99-023552	4,626.00
B10289	83.30
B11408	18.80
B21314	83.30
B27068	1,125.81
B27068	6,171.76
B27068	6,171.76
B27068	6,171.76

SNAPP Europe Amounts Due

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
028229	989.35
B27068	6,171.76
CU-592522	83.30
JC-159508	83.30
LQE-122700	83.30
MD-P58443	333.18
R-007795	83.30
R-083943	83.30
R-133929	363.64
R-151728	83.30
R-179097	126.90
RCO-567186	109.28
RLF-806724	83.30
RMD-137577	83.30
RMD-142000	166.59
VVB-123802	83.30
VVB-138137	98.70
VVB-138184	13.54
XMM-419277	83.30
Total	133,097.03

IMPACT Amounts Due**Exhibit N**

<u>PN/PO Reference Number</u>	<u>Accounts Receivable Outstanding</u>
B83PO97-582552	2,269.21
B49RL98-810857	515.89
K19RL95-614191	4,435.81
2450-103102	1,019.20
47-D-DL2344	6,253.68
47-E-RB3501	13,473.77
47-R-WM2722	749.00
8800-222520	101.50
8800-222520	101.50
8800-673295	2,569.50
A34PO98-432047	110.00
A38PO00-005024	186.00
A38PO97-002792	368.43
A38PO99-004828	137.70
A42PO99-000496	122.84
A45PO97-755135	728.79
A57PO99-010904	322.53
A57PO99-010904	357.60
A57PO99-010904	1,273.74
A57PO99-011911	270.00
A62PO99-105455	289.53
A62PO99-105455	351.81
A62PO99-105478	323.40
A62RL97-104435	1,376.71
A62RL98-104716	354.60
A62RL98-104716	2,747.62
A62RL98-105010	115.32
A62RL98-105010	327.63
A62RL98-105010	490.80
A62RL98-105010	869.17
A71PO99-125009	215.27
A71PO99-125360	126.00
A71PO99-125444	224.85
AARPO97-559847	460.00
AAXPO99-000005	2,883.61
ABAPO98-000319	120.59
ABAPO99-000520	227.13
ABEPO99-703656	1,151.00
ABGPO99-005620	5,845.00
B06PO99-651097	990.00
B09PO98-589379	1,870.00
B09PO98-591970	300.00
B09PO98-595441	1,335.00
B12PO98-516740	5,216.25
B15PO98-542832	1,190.97

IMPACT Amounts Due**Exhibit N**

<u>PN/PO Reference Number</u>	Accounts Receivable Outstanding
B15PO98-544864	420.00
B20PO98-587469	7,560.00
B20PO99-602701	3,860.81
B21PO99-803723	397.57
B21RL97-791385	56.62
B22PO99-647037	240.00
B22PO99-654162	222.85
B22PO99-655368	154.12
B22RL98-635032	281.66
B22RL98-638367	474.50
B22RL99-634530	169.25
B22RL99-647771	111.33
B22RL99-648723	211.69
B22RL99-648815	125.69
B22RL99-649072	28.58
B22RL99-649305	349.25
B22RL99-653230	151.32
B30PO98-627107	5,272.00
B30PO98-628955	2,091.66
B41PO98-695607	130.94
B45PO97-056635	6,499.00
B45PO99-115989	136.58
B45PO99-120645	240.00
B48PO97-335332	395.00
B49RL98-027587	6,644.00
B62PO96-118664	161.00
B65PO96-231119	300.00
B69PO97-052298	6,848.00
B69PO99-079804	217.55
B69RL98-071631	251.55
B69RL98-071631	1,388.34
B69RL98-071631	1,668.63
B69RL98-071631	1,908.87
B69RL98-071631	2,045.63
B69RL98-071631	3,162.26
B69RL98-071631	4,063.89
B69RL98-072607	0.49
B70RL97-281059	293.21
B70RL98-289357	57.16
B70RL99-297350	3,122.26
B77PO99-003947	155.99
B82PO96-541038	2,600.00
B82PO98-561622	270.70
B89PO98-655475	639.93
C49RL98-045399	0.02
C55PO97-458007	963.21

IMPACT Amounts Due**Exhibit N**

<u>PN/PO Reference Number</u>	<u>Accounts Receivable Outstanding</u>
C55RL97-468738	19.87
C55RL98-479432	1,578.36
C85PO99-256707	160.29
C85RL97-227277	197.56
F02PO98-857029	706.13
F02PO99-857722	1,273.48
G04PO99-209693	350.01
G04RL98-207164	252.19
G18RL98-103130	154.66
G18RL98-103658	170.33
G24PO98-319983	825.00
G24RL96-277094	1,381.28
G30PO97-204858	460.73
G30PO98-209773	1,800.00
G30PO98-213482	150.92
G54PO98-388365	322.00
G54PO99-402169	1,178.00
G54PO99-407395	454.42
G54PO99-412013	264.00
G60PO99-850157	194.95
G61PO98-740709	3,204.00
G73PO98-252446	762.50
G75PO98-234835	166.05
G75PO98-239002	192.70
G77PO98-155560	192.00
G77PO99-168221	322.00
G77RL99-164473	541.89
G91PO98-225020	1,760.00
G91PO99-231525	250.00
G92PO00-552403	550.00
G92PO98-521652	1,740.00
G92PO99-535066	624.00
K19PO99-684976	175.68
Total	153,487.06

Exhibit O

UHY Advisors MI, Inc.
SNAPP v Ford
Damages Caused by Ford's Failure to Negotiate in Good Faith

Exhibit O

Line	Description	Damage	
		1.75% Profit	50% Savings Share
<u>IT Commodities</u>			
1	Actual COGS through 1/1/1999 to 9/30/1999 (per <i>Exhibit C</i>)	\$ 565,955,893	
2	Plus: 4Q 1999 actual COGS (excluding the billing of Type II Transactions on 12/31/1999)	<u>156,722,549</u>	
3	Total actual COGS - Calendar Year 1999	722,678,442	
4	Markup necessary to earn 1.75% profit on revenues		12,872,135
5	Savings at 41.5% (<i>Exhibit H-1</i>) of Purchases	299,839,286	149,919,643
<u>MRO Commodities</u>			
6	Committed volume	3,300,000,000	
7	Less: Expected Savings @ 19% of Volume	<u>(627,000,000)</u>	313,500,000
8	Revenue for 1.75% profit calculation	2,673,000,000	
9	Mark-up necessary to earn 1.75% profit on revenues		47,610,687
<u>I-RaMMP Program</u>			
10	Committed volume - No Savings Sharing Assumed	(A) 2,269,000,000	None
11	Mark-up necessary to earn 1.75% profit on revenues	<u>40,414,758</u>	
12	Total annual damages	<u>100,897,580</u>	463,419,643
13	Damages over a three year contract term	<u>\$ 302,692,741</u>	<u>\$ 1,390,258,928</u>

Footnote:

(A)	I-RaMPP Projection (\$ in millions)		
	Year 1	Year 2	Year 3
Program sales			
Steel NA (same as Ford projection)	1,400	1,400	1,400
Steel Europe	60	300	300
Resin/non-ferrous	200	650	1,300
Program sales(Stampers)	<u>1,660</u>	<u>2,350</u>	<u>3,000</u>
Program sales(Suppliers)	<u>1,612</u>	<u>2,282</u>	<u>2,913</u>
Average of Sales - Suppliers		<u>2,269</u>	

Exhibit P

EXHIBIT P - Documents Reviewed

- 1) Expert reports of Van Conway dated September 2, 2005 and July 24, 2006;
- 2) The 1995 Framework Agreement Between Ford and SNAPP and previous Agreements;
- 3) The First Amendment to Framework Agreement;
- 4) The 1999 Transition Agreement;
- 5) SNAPP's Ford-related accounts receivable list;
- 6) Audited annual financial statements for SNAPP, Inc. (formerly known as Dearborn Systems and Services, Inc.) and Subsidiary for the fiscal years ending December 31, 1991 through 1999;
- 7) Various Adjusting Journal Entries related to SNAPP, Inc.'s 1999 audited financial statements;
- 8) Various court filings associated with this matter;
- 9) General Auditor's Office ("GAO") Audit document dated March 24, 1995;
- 10) Financial Project Summaries for SNAPP for 1992 – 1997, 1999;
- 11) Summaries of the Project Summaries exchanged by SNAPP and Ford during the course of their business relationship;
- 12) Correspondence with attachments from Carmen D. Zirles of Ford Motor Company regarding calculations of amounts due to/from SNAPP ;
- 13) Contracts between PCS and SNAPP covering services and capital provided by PCS during the period between January 1, 1992 and December 1999, and other agreements involving Direct Sourcing Solutions, Inc., DSSI, LLCand/or BPT Systems & Services;
- 14) Transcript of the August 1, 2007 hearing before Judge Cohn;
- 15) Briefs filed by the parties on the issue of the calculation of SNAPP compensation under the Transition Agreement;
- 16) April 11, 1997 memo from R.C. Honecker to Jacques Nasser;
- 17) Documents related to Savings Sharing Calculation, including but not limited to:
 - a. spreadsheets presenting Actual Savings by Supplier;
- 18) Ford documents related to the renewal of the Amendment, including a Draft Proposal Titled: "Next Generation Business Arrangement DSSI/Ford"
- 19) Documents associated with IMPACT/MRO Purchasing, including but not limited to:
 - a. "Industrial Materials Commodity purchasing N.A. Meeting December 14, 1994"
 - b. "Third Party Order Processing/Order Payment Executive Summary"

- c. Facilities Material and Services Purchasing Matrix of Costs;
 - d. Facilities Material and Services Purchasing Benchmarking Data;
 - e. Document related to information on IMPACT Quotes and Orders Processed
- 20)** March 28, 2000 and June 30, 2000 Invoice from SNAPP to Ford and Ford responses;
- 21)** The Master Equipment Lease Agreement (“MELA”) and Amendments;
- 22)** The Lease Program Agreement (“LPA”) and Amendments;
- 23)** List of certain Type II transactions under 1999 Transition Agreement;
- 24)** Ford documents related to Ford Purchases of various IT and MRO commodities from Suppliers other than SNAPP;
- 25)** Ford correspondence regarding Savings and SNAPP Savings calculations
- 26)** Expert report prepared by Rodney Crawford regarding the Midwest Business Systems litigation.
- 27)** Other documents cited in the Report.

Exhibit Q

Description	Citation
The 1995 Frame Work Agreement Between Ford and SNAPP	
Project summaries	
The 1996 First Amendment to Frame Work Agreement	
“SNAPP Shots”	SNAPP Preliminary Trial Exs. 44; 346; 582; 589; 617; 604; 761; 879; 916; 1050; 1071; 1160; 1255.
1991 Supplier Report	F/S #00122921-00122925
1992 Supplier Report	F/S #00122926-00122984
1993 Supplier Report	F/S #00122985-00123601
1994 Supplier Report	F/S #00123602-00124214
1995 Supplier Report	F/S #00124215-00125714
1996 Supplier Report	F/S #00125715-00126364
1997 Supplier Report	F/S #00126365-00127076
1997 Full Year Cost Report	F/S #00171227-00171241
1997 October YTD Cost Report	F/S #00171213-00171226
1998 Cost Reduction Metrics	F/S #00171242-00171245
1998 Software Spending Deferral Support Documents, 9/26/96	SNAPP Trial Exhibit 0667
1998 Supplier Report	F/S #00127077-00127643
1999 Actuals & Accomplishments 2000 Initiatives	F/S #00170314-00170333
1999 Actuals & Accomplishments, 2000 Initiatives	Ford Production F/S #00170314-00170333
1999 Supplier Report	F/S #00127644-00128207
2000 Supplier Report	Ford Production F/S #00128208-00128699
2001 Supplier Report	F/S #00128700-00129134
2002 Supplier Report	F/S #00129135-00129561
2003 Supplier Report	F/S #00129562-00129963
2004 Supplier Report	F/S #00129964-00130342
ACD Progress Report for Rapid	SNAPP EX # 0876
Asset Management - PC Renewal, 2/12/98 - 2/23/98	SNAPP Trial Exhibit 0254
Asset Management-PC Renewal Program, 3/9/98-3/20/98	SNAPP Trial Exhibit 0926
Batch Supplier Invoice	Ford Ex # 2760
Blanket Order Header	F/S #00157585-00157647
Canadian Sourcing	F/S #00170937-00170941
Comments on NOR Process	DOE#45140-45164

Description	Citation
Commodity and Product type reports	SNAPP Documents contained in Boxes: 933; 934; 935; 936; 937; 938; 939; 940; 941; 942; 943; 944.
Commodity Strategy Sheets	DOE #21207-21211
Cost Metrics – 2 nd Quarter 1997	F/S #00171162-00171192
Cost Reduction Metrics	F/S #00157566-00157572
Dollar Volume Reporting	F/S #00077559-00077565
E-mail to Schmitt from Ebel re: 1999 1stHalf Negotiated Cost Savings Results	Ford Preliminary Trial Ex. 69
Email, D. Schmitt to Carmen Zirles, re Microsoft EA Quote, 11/12/98	Ford Preliminary Trial Ex. 500
Email, L.R. Lewis to Matt Portu, 2/6/97, re Sample Results	SNAPP S.J. Ex. 162
Email, Michael Taylor to Chris Pazzi, re SNAPP (Sun Workstations) 5/4/95	SNAPP's Preliminary Trial Ex. 62
Europe Operational SNAPP Shots 1-31-98, 5-31-98 and 2-28-99	SNAPP EX #0604
Europe Process Cost Study	SNAPP Production
EuroSNAPP Shots	SNAPP EX #0543
EuroSNAPP Shots 1995 12-31,12-17,11-30,11-19,11-12,11-6,10-31,9-30,8-31,7-31,6-30,,5-31,4-30,4-12	SNAPP EX #0617
EuroSNAPP Shots 1996 9-30,4-30, 3-31,2-29, 1-31 and SNAPP Shots 1996 1-31,2-29,3-31,4-30,7-31,8-31,9-30, 10-31,11-30,12-31	SNAPP EX #1071
EuroSNAPP Shots 1997 (5/31, 6/30, 7/31, 8/31, 10/31, 12/31); 1998 (1/31, 5/31).	SNAPP Preliminary Trial Ex. 916
Expenditures amounts by supplier	SNAPP Documents contained in Boxes: 907; 908; 923; 924; 925; 926; 927.
Facilities Material and Services Purchasing, Purchase Order Transaction Cost, Appendix	Ford EX #1676
Facilities, materials and services purchasing cost	F/S 00096030
Fax to Chen from Zirles	Ford EX # 2079
Fax to Dickson from Zirles re SNAPP Senior Management	Ford EX #2080
FM & SP 3 rd Qtr. YTD QOS	F/S #00171193-00171204
Ford & SNAPP Global Supplier Council, 5/30/96	SNAPP Trial Exhibit 0720

Description	Citation
Ford & USL Leasing Process Analysis, 3/95 to 12/95	SNAPP Trial Exhibit 0063
Ford Financial Review	SNAPP EX #1226
Ford Financial Review 4th Quarter 1997, 2/24/98	SNAPP Preliminary Trial Ex. 968
Ford Financial Review Agenda & Attachments, 7/31/98	SNAPP Preliminary Trial Ex. 710
Ford Financial Review, 1st Quarter 1999 Summary, 5/21/99	SNAPP Preliminary Trial Ex. 606
Ford Financial Review, 3rd & 4th Quarter 1998, 2/22/99	SNAPP Preliminary Trial Ex. 1226
Ford Financial Review, 8/27/99	SNAPP Preliminary Trial Ex. 592
Ford leases administered by SNAPP	SNAPP Documents contained in Boxes: 126; 128; 149; 150; 405; 465; 545; 648; 652; 725; 726; 738; 753; 766; 767; 770; 805; 810; 811; 812.
Ford reports	F/S #00158124-00158153
Ford Supplier Value Management	DOE1-004745-004750
Ford/SNAPP Program Requirements and Communications	SNAPP Documents contained in Boxes: 735; 739; 741; 742; 743; 744; 745; 746; 747; 748; 749; 759.

Description	Citation
Ford/SNAPP Purchasing records – supplier files, orders and quotes	SNAPP Documents contained in Boxes: 70; 71; 72; 88; 108; 109; 113; 114; 115; 117; 132; 139; 140; 141; 144; 148; 176; 178; 179; 180; 181; 182; 183; 184; 185; 186; 187; 188; 189; 190; 191; 192; 193; 194; 195; 196; 197; 198; 199; 200; 201; 202; 203; 204; 205; 206; 207; 208; 209; 210; 211; 212; 213; 214; 215; 216; 217; 218; 219; 220; 221; 222; 223; 224; 224B; 225; 226; 227; 228; 229; 230; 231; 232; 233; 234; 235; 236; 237; 238; 239; 240; 241; 242; 243; 244; 245; 246; 247; 248; 249; 250; 251; 252; 253; 254; 255; 256; 257; 258; 259; 260; 261; 262; 263; 404; 407; 408; 409; 410; 411; 412; 413; 414; 415; 416; 417; 418; 419; 420; 421; 422; 423; 424; 425; 426; 427; 429; 447; 448; 451; 452; 453; 454; 455; 456; 458; 462; 468; 476; 477; 482; 483; 484; 491; 499; 500; 501; 502; 506; 507; 513; 516; 518; 556; 572; 575; 618; 619; 680; 681; 682; 683; 684; 685; 686; 687; 688; 689; 690; 691; 692; 693; 695; 697; 698; 699; 700; 701; 702; 703; 704; 705; 706; 707; 730; 731; 732; 734; 736; 737; 752; 754; 768; 769; 827; 828; 829; 830; 831; 832; 833; 878; 880; 881; 882; 883; 884; 885; 886; 887; 888; 890; 891; 895; 896; 897; 898; 902; 957; 958; 959; 960; 961.
Ford/SNAPP Supplier contracts	SNAPP Documents contained in Boxes: 361; 362; 363; 364; 365; 366; 471; 472; 473; 474; 475; 489; 490; 492; 493; 494; 495; 615; 728; 729.

Description	Citation
Ford/SNAPP Accounting – supplier invoices	SNAPP Documents contained in Boxes: 001; 002; 003; 004; 005; 006; 007; 008; 009; 010; 011; 012; 013; 014; 015; 016; 017; 018; 019; 020; 021; 022; 023; 024; 025; 026; 027; 028; 029; 030; 031; 032; 033; 034; 035; 036; 037; 038; 039; 040; 041; 042; 043; 044; 045; 046; 047; 048; 049; 050; 051; 052; 053; 054; 055; 056; 057; 058; 059; 060; 061; 062; 063; 064; 065; 066; 067; 068; 069; 070; 071; 072; 073; 074; 075; 076; 077; 078; 079; 080; 081; 082; 083; 084; 085; 086; 087; 091; 092; 093; 094; 095; 096; 097; 098; 099; 100; 101; 102; 103; 104; 107; 123; 124; 125; 127; 129; 133; 134; 135; 136; 137; 138; 142; 143; 264; 265; 266; 267; 268; 269; 270; 271; 272; 273; 274; 275; 276; 277; 278; 279; 280; 281; 282; 283; 284; 285; 286; 287; 288; 289; 290; 291; 292; 293; 294; 295; 296; 297; 298; 299; 300; 301; 302; 303; 304; 305; 306; 307; 308; 309; 310; 311; 312; 313; 314; 315; 316; 317; 318; 319; 320; 321; 322; 323; 324; 325; 326; 327; 328; 329; 330; 331; 332; 333; 334; 335; 336; 337; 338; 339; 340; 341; 342; 343; 344; 345; 346; 347; 348; 349; 350; 351; 352; 353; 354; 355; 356; 357; 358; 359; 360; 357; 368; 369; 370; 371; 372; 373; 374; 375; 376; 377; 378; 379; 380; 381; 382; 383; 384; 386; 387; 388; 389; 390; 391; 392; 393; 394; 395; 396; 397; 398; 399; 400; 401; 402; 403; 573; 576; 577; 578; 579; 580; 582; 583; 584; 585; 586; 587; 588; 589; 591; 593; 595; 596; 597; 600; 605; 606; 665; 666; 667; 668; 714; 727.
Ford-Third Party Order Processing/Order Payment	Ford EX #2613
ISD Planning and Administration, PC Renewal, 3/10/98	SNAPP Trial Exhibit 0766
Memo from Honecker to Nasser, 4/11/97	SNAPP's S.J. Ex. 102
Memo from Kaplan, Myers, Honecker, Commitments with Suppliers for Purchased Services, 6/20/97	SNAPP S.J. Ex. 118
Memo from Susan Lee to Roy re: write-up of RAPID Workshop concerning the Lease Order Process held March 5-7, 1996	Ford EX #2534

Description	Citation
North America Pre-Commitment Metrics	F/S #00171278-00171302
Notes from Next Day PC Town meeting with Szuluk	Ford EX #1401
Payment History Database	F/S #00118300-00118355
PC Asset Management PC Renewal Program, 1/30/98 - 3/5/98	SNAPP Trial Exhibit 0276
PC Moratorium, 9/97	SNAPP Trial Exhibit 0709
PC Renewal Financial Process, Asset Management, 7/23/98	SNAPP Trial Exhibit 0015
PC Renewal Order and Fulfillment Visteon-DSSI-Dell, 6/1/98	SNAPP Trial Exhibit 0300
PC Renewal Payments, Europe, Canada, US, 11/3/99	SNAPP Trial Exhibit 1000
PC Renewal Personnel, 12/98	SNAPP Trial Exhibit 0727
PC Renewal Plans, 9/30/99	SNAPP Trial Exhibit 1007
PC Renewal Program, Internal Billing, 3/27/98	SNAPP Trial Exhibit 0827
PC Renewal/PC Thaw, 1/98 to 3/98	SNAPP Trial Exhibit 0422
Pre-commitment Detail Report	F/S #00171303-00171387
Pre-commitments purchase orders administrative sourcing strategy (international procurement administrative services – “IPAS”)	Ford EX #1343
PROFS, Carmen Zirles, Dennis Buckley, Janice Lutes, & others re Microsoft EA Quote, 11/12/98-11/16/98	SNAPP Preliminary Trial Ex. 1131
RAPID Recommendation Action Plan 1997	SNAPP EX # 0332
RAPID Recommendation Action Plan forms/RAPID Workshop name: EURO-SNAPP PAYMENT	Ford EX # 2525
Sales Invoices	SNAPP Documents contained in Boxes 909; 910; 911; 912; 913; 914; 915; 916; 917; 918; 919; 920.
SDRC Audit 7/2/99	SNAPP Trial Exhibit 0841
SNAPP Financial Project Summary, 1991-1992	SNAPP Preliminary Trial Ex. 1187
SNAPP Financial Project Summary, 1993	SNAPP Preliminary Trial Ex. 1176
SNAPP Financial Project Summary, 1994	SNAPP Preliminary Trial Ex. 314

Description	Citation
SNAPP Financial Project Summary, 1995	SNAPP Preliminary Trial Ex. 551
SNAPP Financial Project Summary, 3rd Quarter, 9/30/99	SNAPP Preliminary Trial Ex. 133
SNAPP Payment Process RAPID, Updates to Open Issues, 4/23/96	SNAPP Trial Exhibit 1011
SNAPP Process Cost Study Agenda Sept 19, 1997	SNAPP EX #0545
SNAPP Shots 12-31-1993 to 12-31-1994	SNAPP EX # 1050
SNAPP Shots 1997 5-31,6-30,7-31,8-31,10-31,12-31, 1998 1-31,5-31	SNAPP EX # 0916
SNAPP's "Quarterly Financial Reviews" for each quarter from December 1996 through December, 1999	SNAPP Preliminary Trial Exs. 282, 376, 384, 411, 506, 596, 606, 656, 775, 895, 1206, 1210, 1212, 1272, 1278, 1282, 1371
SNAPP's Financial Project Summary for each month from November 1991 through September 1996	SNAPP Preliminary Trial Ex. 411
Status Report, PC Renewal Program, Installation & Cascade Process, 4/9/98	SNAPP Trial Exhibit 0176
Supplier Listing by Department	F/S #00161172-00161178
Town Meeting Agenda and handouts	Ford EX # 2095
Where are we Today?	F/S # 00086613-00086620
Workplan Summary	F/S #00086536-00086549
Worldwide Volume of Payment	F/S #00172280-00172295

Exhibit R

* Note printed by DBUCKLE1 on 26 Jun 1996 at 17:59:06 *

From: DSCHMITT--DRBN005
To: DBUCKLE1--DRBN005 Buckley, D.P.
cc: JPALUGA --DRBN006 Paluga, J. R.

Date and time 06/26/96 15:18:55

FROM: Dave Schmitt USAET(UTC -04:00)
Subject: Clairification of Commodities Sourced to SNAPP

As we discussed, the following commodities are presently sourced to SNAPP. This information is based on the Computers and Communications Section Commodities List and Workflow Diagram.

CC01 - UNIX Workstations and Servers
CF01 - Personal Computers
CF02 - Laptop, Notebook, and Palm Held Computers
CG01 - Software Maintenance and Support
CG02 - Software - Proprietary - Licensed
CJ04 - CAD/CAE Plotters
CL01 - Computer cables and miscellaneous computer equipment
CL03 - OEM Computer Training

Additionally, the following commodities are soured to SNAPP on a case by case basis:

CH01 - Software development
CJ01 - Printers
CJ02 - Plotters
CJ03 - Document Scanners
CL04 - Subscription Services
CM19 - Telecommunications Equipment
CP01 - RF Equipment

Regards,
Dave Schmitt, Buyer 4734 - SNAPP Project Coordinator
Computer and Communications Section
Facilities, Materials, and Services Purchasing

Exhibit S



*Re All Secret Info
John L. Infra - 2*

Inter Office
Susan E. Kobet

Director
Information Technology, Prof. & Ofc. Svcs.
Facilities, Materials & Services Purchasing
Ford Automotive Operations

December 20, 1999

To: Affected North American Controllers and Process Leadership Personnel

Subject: IT Products Procurement

Ref: My Memo Dated November 18, 1999

This memo will provide an update to my referenced memo by providing the remaining buyer assignments associated with the commodities being transitioned from SNAPP to Ford Purchasing. Attachment 1 provides the relevant buyer information for all commodities effective January 1, 2000. After that date, no new orders for any commodities can be acquired through the SNAPP blanket order which will be inactivated. Any orders released to SNAPP prior to December 31, 1999 will be completed by SNAPP.

Attachment 2 lists Frequently Asked Questions which have been submitted since our last communication, along with answers applicable to all requisitioners. In addition, these and other relevant documents and information are available at www.fsic.ford.com/fsic/snapp.

Attachment 3 lists two Solutions for Selected (Software and Hardware) Commodities, which are expected to address many of the repetitive, lower value transactions.

What do we need from you?

- Please cascade this document within your organizations so that a maximum of potential requisitioners can be informed.
- Continue to submit questions to Ms. Kelly Moran (CDS ID: kmoran3) via Outlook or PROFS. Answers will be provided in future updates as well as posted to the website.
- Continue to emphasize with your requisitioners the opportunity to utilize requisitioning and the Ford Auto Buy (FAB) Corporate Procurement Card (AMEX) for payment. This is the preferred process for under \$2,500 transactions.

Thank you for your continued cooperation.

Attachments
tlid:itrcnt.doc

*Margin on make-up. → Software Spectrum-
offset copy of letter from
RETS Sue Kobet*

*\$2500 is expensed
✓ and can go on
FAB card. If \$2500
& part of a project
cannot →*

INFORMATION TECHNOLOGY PRODUCTS and SERVICES PURCHASING
BUYING RESPONSIBILITY GIVEN SNAPP INTEGRATION

Commodity	Previous SNAPP Purchase? (Yes/No)	Transition Date	Commodity Code	Buyer	CDS ID	Buyer Code	Lead Buyer	CDS ID
UNIX Workstations								
CAD/CAE Computer Workstations	Yes	11/1/99	CC01	Vikas Sherwal	VSHERWAL	4736		
Software Licenses								
Engineering Software	Yes	12/1/99	CG11	Judy Quinn	JQUINN11	4724	Greg Holowicki	GHOLOWIC
			CG11	Kevin Olszewski	KOLSZEW	4723	Greg Holowicki	GHOLOWIC
Engineering Software Maintenance	Yes	12/1/99	CG12	Judy Quinn	JQUINN11	4724	Greg Holowicki	GHOLOWIC
			CG12	Kevin Olszewski	KOLSZEW	4723	Greg Holowicki	GHOLOWIC
General Business/Application Software	Yes	12/15/99	CG13	Rob Bixby	BBIXBY	4726	Greg Holowicki	GHOLOWIC
General Business/Application Software Maintenance	Yes	12/15/99	CG14	Rob Bixby	BBIXBY	4726	Greg Holowicki	GHOLOWIC
System (Data Center) Software	Yes	12/31/99	CG15	Zack Dropkin	ZDROPKIN	4722	Greg Holowicki	GHOLOWIC
System (Data Center) Software Maintenance	Yes	12/31/99	CG16	Zack Dropkin	ZDROPKIN	4722	Greg Holowicki	GHOLOWIC
Personal Computers								
Personal Computers	Yes	12/31/99	CF01	Tanya Lamplasi	TLAMPIAS	4721	Steve Kopelic	SKOPELIC
Lap Tops/Notebook/Hand Held Computers	Yes	12/31/99	CF02	Tanya Lamplasi	TLAMPIAS	4721	Steve Kopelic	SKOPELIC
NT Servers	Yes	12/31/99	CF03	Tanya Lamplasi	TLAMPIAS	4721	Steve Kopelic	SKOPELIC
Hardware Maintenance								
Computer Hardware Maintenance	No		CK01	Korey Wagner		4731		
Software Development								
Software Development/Consultancy	Yes	12/31/99	CH01	Jeanette Carney	JCARNEY4	4727	Greg Holowicki	GHOLOWIC
				TBD		4728	Greg Holowicki	GHOLOWIC
Software Development Maintenance	Yes	12/31/99	CH05	Jeanette Carney	JCARNEY4	4727	Greg Holowicki	GHOLOWIC
				TBD		4728	Greg Holowicki	GHOLOWIC
Telecommunications								
Satellite Communications / VSAT	No		CM01	Eric Keraslas		4735		
Voice/Data Cable Installation	No		CM14	Eric Keraslas		4735		
Telecommunication Services	Portion	11/1/99	CM17	Eric Keraslas		4735		
Telecommunication Equipment	Portion	11/1/99	CM19	Eric Keraslas		4735		
Software Support (Help Desk)	No		DU01	Mike Radojevic		4739		

INFORMATION TECHNOLOGY PRODUCTS and SERVICES PURCHASING
BUYING RESPONSIBILITY GIVEN SNAPP INTEGRATION

Commodity	Previous SNAPP Purchaser?	Transition Date	Commodity Code	Buyer	CDS ID	Buyer Code	Lead Buyer	CDS ID
	(Yes/No)							
Software Services (New Media/Internet)	No		TBD	Mike Radojevic		4739		
Minicomputers								
Dealer Service Bay Diagnostic Syst.	No		CE01	Vikas Sherwal		4736		
Computer Systems Support Services								
Computer Cables	Yes	12/31/99	CL01	Jean Davenport	JDAVENP6	4725	Steve Kopelic	SKOPELIC
Misc. Computer Support Equipment	Yes	12/31/99	CL02	Jean Davenport	JDAVENP6	4725	Steve Kopelic	SKOPELIC
OEM Computer Training	Yes	12/31/99	CL03	Jean Davenport	JDAVENP6	4725	Steve Kopelic	SKOPELIC
Subscription Services	Yes	12/31/99	CL04	Jean Davenport	JDAVENP6	4725	Steve Kopelic	SKOPELIC
System Office Support Services	Yes	12/31/99	CL05	Jean Davenport	JDAVENP6	4725	Steve Kopelic	SKOPELIC
Mainframe/DASD								
Computer Mainframes	No		CA01	Vikas Sherwal		4736		
DASD	No		CA02	Vikas Sherwal		4736		
Data Center Tape Systems	No		CA03	Vikas Sherwal		4736		
Printers/Plotters								
Printers and Plotters	Yes	11/1/99	CJ01	Jean Davenport		4725	Steve Kopelic	SKOPELIC
Computer Scanners	Yes	11/1/99	CJ03	Jean Davenport		4725	Steve Kopelic	SKOPELIC
Plant Floor Computer Workstations								
CIM/Shop Floor Computer Systems	No		CD01	Tanya Lampiasi		4721		
Servers/Supercomputers								
Super/Numerically Sensitive Computers	No		CB01	Vikas Sherwal		4736		
Purchased Services								
Professional/Misc Services	No		CR10	Mike Radojevic		4739		
Commodities Transitioned from SNAPP are Noted in Bold								
Purchasing Manager - Carmen Zirles - CZIRLES								
Purchasing Supervisor - John LaDuke - JLADUKE								

CERTIFICATE OF SERVICE

I certify that on September 10, 2007, I electronically filed SNAPP's Expert Report Prepared by Thomas A. Frazee, and this Certificate of Service with the Clerk of the Court using the ECF System which will send notification of such filing to all counsel on record.

/s/ E. Powell Miller
E. Powell Miller (P39487)
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